

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3, 2018

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for July, August, September 2018**

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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)

3rd Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	763	\$343,649,025
Forestry & Logging 113	524	\$466,077,427
Fishing & Hunting 114	145	\$59,033,445
Ag & Forestry Support Activities 115	562	\$247,820,737
Total:	1,994	\$1,116,580,634
Mining 21		
Sand & Gravel, Quarrying 2123	103	\$103,922,203
Other Extraction & Support Act. 211, 2121, 2122, 213	37	\$37,029,206
Total:	140	\$140,951,409
Utilities 22		
Hydroelectric Power Generation 221111	16	\$370,655,867
Alternative Power Generation 221114-221117	12	\$41,121,372
Other Electric Power Generation 221112, 221113, 221118	7	\$365,658,477
Electric Power Generation & Trans. 221121, 221122	56	\$1,741,749,675
Natural Gas Distribution 2212	10	\$216,012,013
Water & Sewer 2213	577	\$1,174,150,829
Total:	678	\$3,909,348,233
Construction 23		
Residential Building & Remodeling 2361	15,109	\$3,013,077,840
Nonresidential Building 2362	1,050	\$4,440,823,356
Heavy Construction & Highways 237	1,106	\$2,189,261,604
Special Trade Contractors 238	24,518	\$8,497,997,790
Electrical 23821	2,774	\$1,579,147,554
Plumbing & Heating 23822	2,964	\$1,521,957,117
Painting 23832	3,268	\$359,045,867
Masonry/drywall 23814, 23831	1,533	\$494,405,025
Roofing 23816	1,039	\$426,341,790
Other Contractors 238 Not Listed Above	12,940	\$4,117,100,437
Total:	41,783	\$18,141,160,590
Manufacturing 31-33		
Food Products 311	1,057	\$4,699,428,251
Milling Of Grains 3112	25	\$204,805,649
Fruits & Vegetables 3114	75	\$1,180,046,082
Dairy Products 3115	29	\$608,191,496
Meat Products 3116	72	\$509,358,220
Seafood Products 3117	51	\$790,203,040
Bakery Products 3118	530	\$556,777,914
Other Food Items 3111, 3113, 3119	275	\$850,045,850
Beverages 312	1,025	\$676,891,381
Textiles 313,314	279	\$235,450,446
Apparel 315	210	\$56,523,742
Leather & Allied Products 316	47	\$35,041,390
Lumber & Wood Products 321	429	\$2,261,655,172
Sawmills 3211	81	\$929,434,085
Plywood & Trusses 3212	47	\$373,131,586

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Millwork, Windows, Wood Products 3219	301	\$959,089,501
Paper Products 322	103	\$1,975,170,304
Pulp & Paper Mills 3221	31	\$1,493,711,822
Other Paper Products 3222	72	\$481,458,482
Commercial Printing 323	742	\$223,452,299
Petroleum & Coal Products 324	36	\$6,837,389,367
Petroleum Refining 32411	14	\$6,572,731,778
Asphalt/petroleum/coal Products 32412, 32419	22	\$264,657,589
Chemicals 325	640	\$2,007,596,510
Chemicals, Pesticides & Fertilizers 3251, 3253	87	\$771,564,443
Resins, Synthetic Fibers & Filaments 3252	29	\$376,843,705
Pharmaceuticals 3254	342	\$482,585,863
Paint, Coating & Adhesives 3255	25	\$35,804,497
Soap, Cleaning Compound & Toiletries 3256	96	\$187,211,608
Other Chemical Products 3259	61	\$153,586,394
Plastics & Rubber Products 326	233	\$894,360,528
Nonmetallic Minerals 327	324	\$862,588,628
Primary Metals 331	126	\$832,658,694
Iron & Steel Mills 3311, 3312	57	\$372,887,756
Aluminum Smelting 3313	18	\$237,060,061
Other Nonferrous Metals 3314	12	\$32,862,319
Foundries 3315	39	\$189,848,558
Fabricated Metal Products 332	1,203	\$1,844,704,698
Machinery 333	653	\$1,696,861,017
Farm & Construction Implements 3331	70	\$173,833,900
Industrial Machinery 3332	135	\$398,902,731
Commercial & Other Equipment 3333-3336 & 3339	448	\$1,124,124,386
Computers & Electronics 334	517	\$2,747,461,013
Computer Hardware 3341	35	\$103,274,375
Telephone & Communications Equipment 3342	60	\$129,190,730
Audio & Video Equipment 3343	25	\$42,849,101
Semiconductors 3344	96	\$892,607,421
Instruments 3345	243	\$1,544,945,142
Software, Other Magnetic & Optical Media 3346	58	\$34,594,244
Electrical Equipment & Appliances 335	146	\$530,376,228
Lighting Equipment 3351	36	\$31,047,961
Household Appliances 3352	11	\$2,530,762
Other Electric Equipment 3353, 3359	99	\$496,797,505
Transportation Equipment 336	460	\$26,088,550,368
Motor Vehicles & Parts 3361, 3362, 3363	122	\$533,976,798
Aircraft, Aerospace & Parts 3364	116	\$25,176,689,354
Ships & Boats 3366	176	\$346,144,857
Railroad, Other Transportation Equip. 3365, 3369	46	\$31,739,359
Furniture & Related Products 337	580	\$449,672,816
Other Manufacturing 339	1,424	\$1,282,575,368
Other Medical Equip & Supplies 339112, 339115	122	\$160,536,993
Dental Laboratories 339116	236	\$42,483,877
Sporting And Athletic Goods 33992	101	\$198,899,150
All Other Miscellaneous Mfg 3399 Not Listed Above	965	\$880,655,348
Total:	10,234	\$56,238,408,220

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,575	\$21,279,369,592
Motor Vehicles & Parts 4231	670	\$3,372,177,734
Furniture & Home Furnishings 4232	481	\$505,188,459
Lumber & Construction Materials 4233	745	\$2,541,370,760
Professional & Commercial Equipment 4234	1,552	\$3,610,488,963
Metal & Mineral (except Petroleum) 4235	311	\$942,128,840
Electrical Equipment 4236	1,075	\$2,891,703,082
Hardware, Plumbing, Heating Equipment 4237	546	\$1,270,735,029
Machinery & Equipment 4238	1,926	\$3,719,830,574
Sporting & Recreational Goods & Supplies 423910	350	\$364,343,879
Toy & Hobby Goods & Supplies 423920	93	\$1,038,304,719
Other Misc Durable Goods 423930, 423940, 423990	826	\$1,023,097,553
Nondurable Goods: 424	6,593	\$22,608,604,728
Paper & Paper Products 4241	274	\$718,258,155
Drugs & Sundries 4242	398	\$2,604,175,011
Apparel 4243	450	\$1,285,289,377
Food Products 4244	1,907	\$9,313,184,209
Farm Products 4245	365	\$465,433,930
Chemicals & Plastics 4246	437	\$847,378,275
Petroleum Products 4247	187	\$3,031,431,202
Beer & Ale 424810	118	\$291,198,857
Wine & Distilled Alcoholic Beverages 424820	512	\$1,218,207,176
Farm Supplies 42491	247	\$992,568,065
Tobacco & Tobacco Products 42494	81	\$320,608,932
Other Misc Nondurable Goods 4249 Not Listed Above	1,617	\$1,520,871,539
Electronic Markets, Agents, Brokers 425	397	\$243,445,255
Total:	15,565	\$44,131,419,575
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,091	\$7,786,829,673
New & Used Auto Dealers 4411	1,364	\$5,959,366,885
Rv, Boat, Motorcycle Dealers 4412	552	\$819,614,538
Automotive Parts & Tires 4413	1,175	\$1,007,848,250
Furniture & Home Furnishings 442	1,667	\$1,006,712,990
Electronics & Appliances 443	2,210	\$2,009,527,552
Household Appliances 443141	181	\$166,506,310
Electronic Stores 443142	2,029	\$1,843,021,242
Bldg. Materials, Garden Supplies 444	2,417	\$3,140,303,230
Building Materials 4441	1,603	\$2,762,329,909
Lawn & Garden Supplies 4442	814	\$377,973,321
Food & Beverages (off-premises) 445	3,550	\$4,757,754,315
Grocery & Convenience Stores 4451	1,943	\$4,143,873,591
Other Food Stores/specialty Foods 4452	981	\$462,840,736
Beer, Wine And Liquor Stores 4453	626	\$151,039,988
Drug Stores & Personal Care Stores 446	2,826	\$2,805,874,392
Gas Stations (incl. Convenience Stores) 447	1,505	\$3,126,616,748
Apparel & Accessories 448	3,531	\$1,669,309,923
Clothing Stores 4481	2,583	\$1,394,524,202
Shoe Stores 4482	153	\$112,242,626
Jewelry & Luggage Stores 4483	795	\$162,543,095
Sporting Goods, Toy/hobby/book/music 451	2,717	\$1,060,723,150
Sporting Goods 45111	1,330	\$643,554,574
Hobby & Toy Stores 45112	492	\$182,235,036
Sewing Supplies 45113	201	\$38,926,244
Musical Instruments 45114	185	\$48,781,290
Book, Periodical & Music Stores 45121	509	\$147,226,006

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	19	\$425,386,745
Warehouse Clubs And Superstores 452311	9	\$7,383,325,786
All Other General Merchandise Stores 452319	184	\$211,133,433
Electronic Shopping And Mail-order Houses 4541	844	\$1,262,801,906
Miscellaneous Retailers 453, 4542, 4543	12,896	\$4,856,954,516
Total:	37,466	\$41,503,254,359
Transportation 48-492		
Air Transportation 481	48	\$33,077,345
Railroads 482	13	\$49,916,559
Water Transportation 483	54	\$76,806,314
Truck Transportation 484	3,185	\$1,307,225,887
Transit & Ground Passenger Transport 485	506	\$178,972,024
Pipeline Transportation 486	8	\$31,737,147
Scenic & Sightseeing Transportation 487	177	\$55,901,493
Support Activities For Transportation 488	1,159	\$1,616,981,754
Postal Service, Couriers And Messengers 491, 492	514	\$157,694,261
Total:	5,664	\$3,508,312,784
Warehousing & Storage 493		
Total:	188	\$278,933,593
Information 51		
Publishing (except Internet) 511	902	\$1,384,934,776
Newspapers 51111	91	\$95,757,442
Books & Periodicals 51112, 51113	274	\$115,126,815
Software 5112	459	\$1,014,367,783
Other Publishers 51114, 51119	78	\$159,682,736
Motion Picture Production 512	705	\$253,635,258
Radio & Tv Broadcasting, Cable Tv 515	177	\$705,254,342
Telecommunications 517	666	\$3,076,258,221
Wired Telecommunications Carriers 517311	265	\$935,265,855
Wireless Telecommunications Carriers 517312	129	\$1,343,759,048
Satellite And Other Telecommunications 5174, 5179	272	\$797,233,318
Isps, Web Search Portals, Data Proc. Svcs. 518	666	\$707,707,639
Other Information Services 519	375	\$468,191,933
Total:	3,491	\$6,595,982,169
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,508	\$6,118,617,460
Securities & Other Financial Investment 523, 525	1,941	\$3,578,894,297
Insurance Agents & Brokers 524	2,639	\$2,226,653,383
Real Estate Agents & Brokers 531	4,404	\$1,692,962,963
Rental Of Tangible Personal Property 532	1,791	\$1,720,442,507
Lessors Of Nonfinancial Intangibles 533	134	\$157,851,462
Total:	12,417	\$15,495,422,072
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	31,012	\$15,181,831,663
Legal Services 5411	4,724	\$1,375,880,228
Accounting Services 5412	2,827	\$715,522,318
Architectural Services 54131	1,022	\$427,878,511
Engineering Services 54133	1,688	\$1,460,411,119
Other Related Services 54132, 54134-54138	1,024	\$204,149,310
Specialized Design Services 5414	1,931	\$274,962,540
Computer System Design Services 5415	4,874	\$5,237,494,267
Consulting Services 5416	7,291	\$2,742,694,216

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	386	\$1,110,763,999
Advertising & Public Relations 5418	937	\$439,802,722
Other Professional Services 5419	4,308	\$1,192,272,433
Management Services 55	233	\$114,127,424
Administrative & Support Services 561	14,777	\$6,367,593,274
Employment Services 5613	949	\$927,826,138
Travel Services 5615	401	\$403,265,906
Investigation & Security Services 5616	683	\$363,271,061
Building Services & Janitorial 5617	9,531	\$981,070,099
Other 5611, 5612, 5614, 5619	3,213	\$3,692,160,070
Waste Treatment/collection 562	546	\$1,058,310,298
Schools (public, Private, Technical) 61	2,728	\$655,425,620
Health Services 62	14,992	\$12,473,038,554
Ambulatory Health Care Services 621	12,880	\$5,774,082,518
Physicians 6211	2,659	\$2,308,198,199
Dentists 6212	3,222	\$937,638,230
Other Health Practitioners 6213	5,971	\$843,908,654
Outpatient Care Centers 6214	512	\$870,500,156
Medical & Diagnostic Laboratories 6215	169	\$319,406,807
Home Health Care 6216	168	\$315,082,071
Other Ambulatory Health Care 6219	179	\$179,348,401
Hospitals 622	137	\$5,620,318,234
Nursing & Retirement Homes 623	575	\$649,624,384
Social Services & Day Care 624	1,400	\$429,013,418
Arts, Entertainment, & Recreation 71	4,197	\$1,209,224,524
Performing Arts, Spectator Sports 711	1,622	\$547,827,850
Museums, Historical Sites, Etc. 712	87	\$45,728,378
Amusement, Gambling, Recreation 713	2,488	\$615,668,296
Accommodations 721	2,812	\$1,444,970,568
Restaurants, Food Services 7223, 7225	13,209	\$4,277,214,199
Drinking Places 7224	1,119	\$271,244,435
Auto Repair & Services 8111	5,175	\$827,981,150
Other Repair Services 8112-8114	3,329	\$612,306,481
Personal Services 812	8,511	\$868,053,825
Personal Care (barber, Beauty, Etc.) 8121	5,887	\$349,951,468
Death Care Services 8122	203	\$59,247,680
Laundry & Dry Cleaning 8123	679	\$125,733,475
Other Personal Services 8129	1,742	\$333,121,202
Religious, Civic & Other Organizations 813, 814	842	\$187,813,514
Public Administration, 92	235	\$169,692,858
Total:	103,717	\$45,718,828,387
Total All Industries		
Total:	233,337	\$236,778,602,025

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

3rd Quarter, 2018

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$50,632,088	\$1,375,670	\$49,256,418	0.00484	\$238,401
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,825,518,970	\$73,606,227	\$1,751,912,743	0.00138	\$2,417,640
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$3,593,628,328	\$2,046,217,008	\$1,547,411,320	0.00275	\$4,255,381
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$752,147,092	\$128,583,195	\$623,563,897	0.00484	\$3,018,049
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,827,233,010	\$44,537,144	\$1,782,695,866	0.00138	\$2,460,120
6	Processing for Hire/Printing and Publishing	10	\$506,178,695	\$29,747,883	\$476,430,812	0.00484	\$2,305,925
7	Manufacturing	7	\$7,400,580,026	\$232,016,255	\$7,168,563,771	0.00484	\$34,695,849
8	Royalties	80	\$853,952,362	\$80,075,500	\$773,876,862	0.015	\$11,608,153
9	Wholesaling	3	\$65,017,711,566	\$19,890,832,011	\$45,126,879,555	0.00484	\$218,414,097
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,928,676,434	\$197,923,292	\$1,730,753,142	0.00484	\$8,376,845
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,757,060,774	\$2,095,459,271	\$2,661,601,503	0.015	\$39,924,023
12	For Profit Hospitals; Scientific R&D	135	\$333,183,626	\$183,298,860	\$149,884,766	0.015	\$2,248,271
13	Cleanup of Radioactive Waste for US Government	83	\$787,618,168	\$270,414	\$787,347,754	0.00471	\$3,708,408
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$39,936,746,825	\$9,687,076,220	\$30,249,670,605	0.015	\$453,745,059
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$131,460,101	\$48,137,720	\$83,322,381	0.0163	\$1,358,155
16	Retailing of Interstate Transportation Equip	19	\$404,725,358	\$66,565,427	\$338,159,931	0.00484	\$1,636,694
17	Retailing	2	\$70,350,080,517	\$12,839,184,856	\$57,510,895,661	0.00471	\$270,876,319
18	Non-Manufacturing Aerospace Product Development	188	\$104,415,574	\$2,551,287	\$101,864,287	0.009	\$916,779
19	Federal Aviation Administration (FAR) Repair Station	189	\$99,628,739	\$1,323,758	\$98,304,981	0.0029	\$285,478
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$14,762,957	\$10,595,642	\$4,167,315	0.00275	\$11,460
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$8,369,523,350	\$1,820,595	\$8,367,702,755	0.0029	\$24,299,809
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$5,426,662,758	\$2,567,559,017	\$2,859,103,741	0.0029	\$8,302,837
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$11,277,394,211	\$8,097,487,012	\$3,179,907,199	0.0029	\$9,234,451
27	Publication of Newspapers	126	\$108,090,921	\$527,634	\$107,563,287	0.0035	\$376,472
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$56,121,525	\$166,041	\$55,955,484	0.00342	\$191,592
30	Extracting Timber, Extracting for Hire Timber	301	\$131,146,832	\$4,306,357	\$126,840,475	0.00342	\$434,302
31	Manufacturing of Timber or Wood Products	302	\$1,200,416,819	\$101,942,793	\$1,098,474,026	0.00342	\$3,761,175
32	Wholesaling of Timber or Wood Products	303	\$2,869,508,304	\$1,487,324,341	\$1,382,183,963	0.00342	\$4,732,598
33	Sale of Standing Timber	304	\$18,852,078	\$0	\$18,852,078	0.00342	\$64,550
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$230,133,658,008	\$59,920,511,430	\$170,213,146,578		\$1,113,898,892
State Sales Tax and Use Tax							
35	Retail Sales	1	\$70,567,916,191	\$25,856,794,149	\$44,711,122,042	0.065	\$2,906,222,933
36	Use Tax	5	\$1,690,985,693	\$0	\$1,690,985,693	0.065	\$109,914,070
37	Motor Vehicle Sales / Leases	120	\$3,903,133,476	\$0	\$3,903,133,476	0.003	\$11,709,400
38	Self-Produced Fuel Use Tax	270	\$20,737,426	\$0	\$20,737,426	0.00963	\$199,701
	Total:		\$76,182,772,786	\$25,856,794,149	\$50,325,978,637		\$3,028,046,104
State Public Utility Tax							
39	Water Distribution	60	\$512,203,974	\$69,174,166	\$443,029,808	0.05029	\$22,279,969
40	Sewer Collection	61	\$195,691,910	\$94,729,423	\$100,962,487	0.03852	\$3,889,075
41	Power	49	\$2,082,535,359	\$437,656,184	\$1,644,879,175	0.03873	\$63,712,750
42	Gas Distribution-Telegraph	26	\$166,262,225	\$1,793,931	\$164,468,294	0.03852	\$6,335,319
43	Motor Transportation-Railroad-Railroad Car	8	\$1,373,522,570	\$869,881,838	\$503,640,732	0.01926	\$9,700,121
44	Log Hauling Over Public Highways	125	\$63,643,452	\$26,084,249	\$37,559,203	0.0137	\$514,411
45	Urban Transportation/Vessels Under 65 ft	12	\$289,044,598	\$102,323,271	\$186,721,327	0.00642	\$1,198,751
46	Other Public Service Business	13	\$383,964,566	\$313,294,616	\$70,669,950	0.01926	\$1,361,103
	Total:		\$5,066,868,654	\$1,914,937,678	\$3,151,930,976		\$108,991,499

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

3rd Quarter, 2018

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
47	Litter Tax	36	\$21,379,260,796	\$0	\$21,379,260,796	0.00015	\$3,206,889
48	Tobacco Products/Cigars (less than \$0.69)	20	\$5,996,211	\$0	\$5,996,211	0.95	\$5,696,400
49	Cigar Tax (\$0.69 or more)	194	\$654,264	\$0	\$654,264	0.65	\$425,272
50	Little Cigar Tax (acetate integrated filters)	198	\$4,619,890	\$0	\$4,619,890	0.15125	\$698,758
51	Moist Snuff (1.2 oz. or less)	162	\$6,529,188	\$0	\$6,529,188	2.526	\$16,492,729
52	Moist Snuff (more than 1.2 oz.)	163	\$141,222	\$0	\$141,222	2.105	\$297,272
53	Spirits Sales to On-premises Licensees	251	\$41,936,462	\$965,839	\$40,970,623	0.137	\$5,612,975
54	Spirits Sales to Consumers	252	172,897,216	49,366	172,847,850	0.205	\$35,433,809
55	Spirits Liter Sales to On-premises Licensees	253	\$2,552,089	\$0	\$2,552,089	2.4408	\$6,229,139
56	Spirits Liter Sales to Consumers	254	9,391,155	0	9,391,155	3.7708	\$35,412,167
57	Refuse Collection	64	523,394,817	160,713,218	362,681,599	0.036	\$13,056,538
58	Petroleum Tax	57	\$5,404,144,702	\$1,775,742,289	\$3,628,402,413	0.003	\$10,885,207
59	Hazardous Substance	65	\$6,683,454,924	\$252,883,041	\$6,430,571,883	0.007	\$45,014,003
60	Intermediate Care Facility	79	\$43,690,691	\$0	\$43,690,691	0.06	\$2,621,441
61	Solid Fuel Burning Device Fee	59	\$1,402	\$0	\$1,402	30	\$42,060
62	Syrup Tax	54	\$1,878,143	\$0	\$1,878,143	1	\$1,878,143
63	Tire Fee	73	\$1,213,944	\$0	\$1,213,944	0.9	\$1,092,550
64	Studded Tire Fee	77	\$1,191	\$0	\$1,191	4.5	\$5,360
65	Local E911 Wireline	793	\$2,891,873	\$0	\$2,891,873	0.95	\$2,747,279
66	Local E911 Wireless Tax	794	\$17,134,226	\$0	\$17,134,226	0.95	\$16,277,515
67	Local E911 VOIP Tax	795	\$3,426,107	\$0	\$3,426,107	0.95	\$3,254,802
68	Local E911 Prepaid Wireless Tax	796	\$2,968,312	\$0	\$2,968,312	0.95	\$2,819,896
	Total:		\$34,308,178,825	\$2,190,353,753	\$32,117,825,072		\$209,200,204

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
0100	UNINC. ADAMS COUNTY	1,355	\$ 19,805,223	1,351	\$ 23,867,102	20.51%
0101	HATTON	137	\$ 134,403	129	\$ 92,538	-31.15%
0102	LIND	433	\$ 872,159	467	\$ 1,141,267	30.86%
0103	OTHELLO	2,419	\$ 45,468,453	2,369	\$ 54,199,639	19.20%
0104	RITZVILLE	1,336	\$ 12,590,274	1,268	\$ 12,573,347	-0.13%
0105	WASHTUCNA	242	\$ 293,134	258	\$ 340,658	16.21%
0199	ADAMS COUNTY TOTAL	5,922	\$ 79,163,646	5,842	\$ 92,214,551	16.49%
0200	UNINC. ASOTIN COUNTY	1,554	\$ 14,085,274	1,516	\$ 15,129,945	7.42%
0201	ASOTIN CITY	676	\$ 2,016,668	707	\$ 2,353,683	16.71%
0202	CLARKSTON	2,594	\$ 66,090,190	2,592	\$ 70,994,271	7.42%
0299	ASOTIN COUNTY TOTAL	4,824	\$ 82,192,132	4,815	\$ 88,477,899	7.65%
0300	UNINC. BENTON COUNTY	3,243	\$ 78,806,475	3,299	\$ 79,287,704	0.61%
0301	BENTON CITY	1,839	\$ 11,144,371	1,716	\$ 11,384,001	2.15%
0302	KENNEWICK	8,171	\$ 531,459,800	8,043	\$ 576,183,113	8.42%
0303	PROSSER	2,730	\$ 44,661,105	2,690	\$ 43,676,998	-2.20%
0304	RICHLAND	7,477	\$ 324,484,376	7,227	\$ 339,797,624	4.72%
0305	WEST RICHLAND	2,819	\$ 30,826,862	2,722	\$ 34,043,615	10.44%
0399	BENTON COUNTY TOTAL	26,279	\$ 1,021,382,989	25,697	\$ 1,084,373,055	6.17%
0400	UNINC. CHELAN COUNTY	4,399	\$ 138,851,239	4,471	\$ 162,046,826	16.71%
0401	CASHMERE	1,735	\$ 15,357,714	1,754	\$ 18,226,691	18.68%
0402	CHELAN CITY	2,605	\$ 76,753,277	2,502	\$ 72,224,867	-5.90%
0403	ENTIAT	834	\$ 3,018,298	833	\$ 3,254,320	7.82%
0404	LEAVENWORTH	2,348	\$ 62,616,772	2,281	\$ 62,425,921	-0.31%
0405	WENATCHEE	6,420	\$ 294,743,946	6,347	\$ 293,111,031	-0.55%
0499	CHELAN COUNTY TOTAL	18,341	\$ 591,341,246	18,188	\$ 611,289,656	3.37%
0500	UNINC. CLALLAM COUNTY	4,088	\$ 128,318,966	4,152	\$ 132,708,129	3.42%
0501	FORKS	1,380	\$ 16,860,327	1,284	\$ 17,917,788	6.27%
0502	PORT ANGELES	4,880	\$ 103,432,208	4,776	\$ 113,547,582	9.78%
0503	SEQUIM	3,872	\$ 102,658,634	3,793	\$ 108,650,653	5.84%
0599	CLALLAM COUNTY TOTAL	14,220	\$ 351,270,135	14,005	\$ 372,824,152	6.14%
0600	UNINC. CLARK COUNTY	8,981	\$ 570,540,905	8,756	\$ 614,541,419	7.71%
0601	BATTLE GROUND	4,713	\$ 93,123,441	4,590	\$ 96,434,395	3.56%
0602	CAMAS	5,194	\$ 92,734,593	5,057	\$ 109,681,580	18.28%
0603	LA CENTER	1,878	\$ 11,038,903	1,753	\$ 8,549,296	-22.55%
0604	RIDGEFIELD	3,368	\$ 48,012,563	3,458	\$ 73,478,750	53.04%
0605	VANCOUVER	13,904	\$ 1,029,712,371	13,837	\$ 1,121,959,019	8.96%
0606	WASHOUGAL	3,919	\$ 47,835,273	3,704	\$ 52,984,050	10.76%
0607	YACOLT	1,116	\$ 5,141,681	1,144	\$ 3,159,908	-38.54%
0699	CLARK COUNTY TOTAL	43,073	\$ 1,898,139,730	42,299	\$ 2,080,788,417	9.62%
0700	UNINC. COLUMBIA COUNTY	581	\$ 8,104,468	610	\$ 9,347,892	15.34%
0701	DAYTON	1,413	\$ 9,126,723	1,379	\$ 9,244,558	1.29%
0702	STARBUCK	180	\$ 309,628	203	\$ 279,593	-9.70%
0799	COLUMBIA COUNTY TOTAL	2,174	\$ 17,540,819	2,192	\$ 18,872,043	7.59%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
0800	UNINC. COWLITZ COUNTY	3,649	\$ 74,503,895	3,678	\$ 90,369,480	21.30%
0801	CASTLE ROCK	1,582	\$ 12,513,460	1,595	\$ 13,836,826	10.58%
0802	KALAMA	1,743	\$ 13,122,985	1,760	\$ 17,332,049	32.07%
0803	KELSO	3,299	\$ 69,542,184	3,271	\$ 73,859,683	6.21%
0804	LONGVIEW	5,772	\$ 236,927,769	5,664	\$ 261,888,856	10.54%
0805	WOODLAND	2,729	\$ 44,120,040	2,989	\$ 48,063,298	8.94%
0899	COWLITZ COUNTY TOTAL	18,774	\$ 450,730,333	18,957	\$ 505,350,192	12.12%
0900	UNINC. DOUGLAS COUNTY	2,744	\$ 106,084,378	2,809	\$ 118,977,260	12.15%
0901	BRIDGEPORT	589	\$ 2,278,212	572	\$ 2,435,320	6.90%
0902	EAST WENATCHEE	3,563	\$ 121,968,059	3,408	\$ 123,482,804	1.24%
0903	MANSFIELD	333	\$ 681,308	313	\$ 579,004	-15.02%
0904	ROCK ISLAND	534	\$ 1,881,885	584	\$ 1,988,490	5.67%
0905	WATERVILLE	648	\$ 2,395,048	648	\$ 2,665,850	11.31%
0999	DOUGLAS COUNTY TOTAL	8,411	\$ 235,288,890	8,334	\$ 250,128,728	6.31%
1000	UNINC. FERRY COUNTY	1,530	\$ 9,957,765	1,513	\$ 13,032,972	30.88%
1001	REPUBLIC	923	\$ 5,348,086	917	\$ 5,500,885	2.86%
1099	FERRY COUNTY TOTAL	2,453	\$ 15,305,851	2,430	\$ 18,533,857	21.09%
1100	UNINC. FRANKLIN COUNTY	2,368	\$ 45,940,409	2,336	\$ 43,477,653	-5.36%
1101	CONNELL	1,131	\$ 6,866,964	1,127	\$ 8,970,005	30.63%
1102	KAHLOTUS	269	\$ 386,474	328	\$ 442,239	14.43%
1103	MESA	532	\$ 1,718,222	551	\$ 2,822,229	64.25%
1104	PASCO	6,629	\$ 345,333,457	6,569	\$ 379,526,966	9.90%
1199	FRANKLIN COUNTY TOTAL	10,929	\$ 400,245,526	10,911	\$ 435,239,092	8.74%
1200	UNINC. GARFIELD COUNTY	371	\$ 2,731,980	384	\$ 3,558,802	30.27%
1201	POMEROY	891	\$ 4,359,113	867	\$ 4,532,636	3.98%
1299	GARFIELD COUNTY TOTAL	1,262	\$ 7,091,093	1,251	\$ 8,091,438	14.11%
1300	UNINC. GRANT COUNTY	3,259	\$ 121,047,720	3,277	\$ 129,842,225	7.27%
1301	COULEE CITY	634	\$ 2,016,089	590	\$ 1,891,164	-6.20%
1302	ELECTRIC CITY	526	\$ 2,343,225	531	\$ 3,105,061	32.51%
1303	EPHRATA	2,629	\$ 45,477,150	2,554	\$ 46,490,940	2.23%
1304	GEORGE	410	\$ 5,921,860	385	\$ 3,937,241	-33.51%
1305	GRAND COULEE	902	\$ 9,188,752	871	\$ 9,588,749	4.35%
1306	HARTLINE	251	\$ 217,078	234	\$ 215,908	-0.54%
1307	KRUPP	115	\$ 67,818	94	\$ 82,272	21.31%
1308	MATTAWA	946	\$ 8,099,875	942	\$ 7,756,766	-4.24%
1309	MOSES LAKE	5,103	\$ 194,157,801	5,047	\$ 201,718,788	3.89%
1310	QUINCY	2,420	\$ 104,045,555	2,405	\$ 279,236,270	168.38%
1311	ROYAL CITY	924	\$ 7,339,901	903	\$ 8,745,381	19.15%
1312	SOAP LAKE	821	\$ 2,953,031	810	\$ 3,399,039	15.10%
1313	WARDEN	960	\$ 5,534,165	954	\$ 6,692,361	20.93%
1315	WILSON CREEK	242	\$ 277,738	254	\$ 272,018	-2.06%
1399	GRANT COUNTY TOTAL	20,142	\$ 508,687,758	19,851	\$ 702,974,183	38.19%
1400	UNINC. GRAYS HARBOR COUNTY	3,180	\$ 68,598,239	3,121	\$ 70,062,409	2.13%
1401	ABERDEEN	3,865	\$ 114,258,910	3,674	\$ 119,816,485	4.86%
1402	COSMOPOLIS	765	\$ 7,824,287	723	\$ 5,785,491	-26.06%
1403	ELMA	1,748	\$ 16,247,892	1,750	\$ 23,974,572	47.56%
1404	HOQUIAM	2,054	\$ 22,320,582	2,042	\$ 21,294,198	-4.60%
1405	MCCLEARY	1,092	\$ 3,118,944	1,119	\$ 4,278,283	37.17%
1406	MONTESANO	1,887	\$ 15,505,986	1,859	\$ 16,515,062	6.51%
1407	OAKVILLE	635	\$ 1,222,709	642	\$ 1,600,212	30.87%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
1408	WESTPORT	1,260	\$ 18,980,521	1,250	\$ 18,144,516	-4.41%
1409	OCEAN SHORES	2,061	\$ 37,304,745	2,102	\$ 42,924,228	15.06%
1499	GRAYS HARBOR COUNTY TOTAL	18,547	\$ 305,382,815	18,282	\$ 324,395,456	6.23%
1500	UNINC. ISLAND COUNTY	6,649	\$ 156,300,976	6,456	\$ 170,382,607	9.01%
1501	COUPEVILLE	2,110	\$ 17,096,054	2,048	\$ 17,836,588	4.33%
1502	LANGLEY	1,717	\$ 14,257,297	1,629	\$ 14,895,321	4.48%
1503	OAK HARBOR	4,534	\$ 116,601,339	4,390	\$ 126,768,469	8.72%
1599	ISLAND COUNTY TOTAL	15,010	\$ 304,255,666	14,523	\$ 329,882,985	8.42%
1600	UNINC. JEFFERSON COUNTY	4,201	\$ 63,172,629	4,218	\$ 73,628,569	16.55%
1601	PORT TOWNSEND	3,884	\$ 73,007,390	3,809	\$ 83,735,393	14.69%
1699	JEFFERSON COUNTY TOTAL	8,085	\$ 136,180,019	8,027	\$ 157,363,962	15.56%
1700	UNINC. KING COUNTY	12,959	\$ 594,900,379	12,967	\$ 636,584,605	7.01%
1701	ALGONA	1,344	\$ 8,494,840	1,271	\$ 8,280,480	-2.52%
1702	AUBURN/KING	9,912	\$ 501,776,504	9,601	\$ 494,584,222	-1.43%
1703	BEAUX ARTS VILLAGE	526	\$ 1,540,191	587	\$ 2,371,521	53.98%
1704	BELLEVUE	18,091	\$ 1,928,639,982	17,745	\$ 2,114,138,995	9.62%
1705	BLACK DIAMOND	2,264	\$ 18,793,072	2,342	\$ 20,231,210	7.65%
1706	BOTHELL/KING	7,585	\$ 173,469,823	7,238	\$ 179,094,655	3.24%
1707	CARNATION	2,231	\$ 14,927,558	2,191	\$ 15,270,242	2.30%
1708	CLYDE HILL	1,977	\$ 18,991,372	1,775	\$ 22,455,198	18.24%
1709	DES MOINES	4,996	\$ 105,645,438	4,974	\$ 111,778,476	5.81%
1710	DUVALL	3,256	\$ 28,239,468	3,287	\$ 30,943,071	9.57%
1711	ENUMCLAW	4,613	\$ 90,745,311	4,490	\$ 93,833,754	3.40%
1712	COVINGTON	4,195	\$ 148,878,973	3,997	\$ 157,216,394	5.60%
1713	HUNTS POINT	732	\$ 5,022,735	671	\$ 3,836,731	-23.61%
1714	ISSAQUAH	9,458	\$ 423,082,957	9,186	\$ 439,821,827	3.96%
1715	KENT	12,608	\$ 577,746,621	12,541	\$ 655,326,155	13.43%
1716	KIRKLAND	13,329	\$ 657,124,227	12,887	\$ 725,829,404	10.46%
1717	LAKE FOREST PARK	3,738	\$ 30,128,660	3,525	\$ 34,990,168	16.14%
1718	MEDINA	2,631	\$ 32,315,111	2,513	\$ 33,813,882	4.64%
1719	MERCER ISLAND	7,003	\$ 118,340,186	6,806	\$ 131,110,694	10.79%
1720	MAPLE VALLEY	5,585	\$ 98,467,061	5,397	\$ 113,908,533	15.68%
1721	NORMANDY PARK	2,449	\$ 15,790,247	2,399	\$ 18,385,943	16.44%
1722	NORTH BEND	3,868	\$ 72,927,502	3,737	\$ 81,635,703	11.94%
1723	PACIFIC/KING	1,792	\$ 14,540,816	1,770	\$ 15,502,660	6.62%
1724	REDMOND	12,015	\$ 816,081,335	11,735	\$ 997,550,203	22.24%
1725	RENTON	12,070	\$ 728,842,995	11,965	\$ 804,274,194	10.35%
1726	SEATTLE	38,173	\$ 6,857,848,459	37,674	\$ 7,288,258,597	6.28%
1727	SKYKOMISH	477	\$ 2,110,574	467	\$ 2,019,397	-4.32%
1728	SNOQUALMIE	4,675	\$ 89,269,640	4,362	\$ 89,299,737	0.03%
1729	TUKWILA	6,582	\$ 524,598,842	6,552	\$ 609,224,509	16.13%
1730	YARROW POINT	1,076	\$ 7,546,642	984	\$ 5,792,322	-23.25%
1731	MILTON/KING	1,020	\$ 1,822,352	1,053	\$ 2,661,008	46.02%
1732	FEDERAL WAY	9,712	\$ 434,148,198	9,200	\$ 432,215,702	-0.45%
1733	SEATAC	4,955	\$ 464,309,658	4,779	\$ 520,293,434	12.06%
1734	BURIEN	6,616	\$ 218,855,294	6,443	\$ 220,455,696	0.73%
1735	WOODINVILLE	7,915	\$ 184,459,959	7,750	\$ 217,744,571	18.04%
1736	NEWCASTLE	3,510	\$ 44,199,478	3,177	\$ 40,602,151	-8.14%
1737	SHORELINE	7,882	\$ 267,022,935	7,681	\$ 296,808,855	11.16%
1738	KENMORE	5,422	\$ 65,990,063	5,103	\$ 71,466,337	8.30%
1739	SAMMAMISH	7,752	\$ 179,072,897	7,375	\$ 192,857,933	7.70%
1799	KING COUNTY TOTAL	266,994	\$16,566,708,355	260,197	\$ 17,932,469,169	8.24%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
1800	UNINC. KITSAP COUNTY	10,120	\$ 525,346,457	10,041	\$ 612,316,097	16.56%
1801	BREMERTON	6,849	\$ 260,058,375	6,799	\$ 267,227,480	2.76%
1802	PORT ORCHARD	5,223	\$ 145,889,359	5,115	\$ 156,160,920	7.04%
1803	POULSBO	4,840	\$ 111,547,117	4,729	\$ 127,880,356	14.64%
1804	BAINBRIDGE ISLAND	5,761	\$ 126,260,958	5,597	\$ 151,902,732	20.31%
1899	KITSAP COUNTY TOTAL	32,793	\$ 1,169,102,266	32,281	\$ 1,315,487,585	12.52%
1900	UNINC. KITTITAS COUNTY	3,178	\$ 111,032,283	3,230	\$ 128,717,824	15.93%
1901	CLE ELUM	2,322	\$ 30,286,902	2,260	\$ 35,618,479	17.60%
1902	ELLENSBURG	4,589	\$ 152,311,559	4,467	\$ 152,995,752	0.45%
1903	KITTITAS CITY	664	\$ 2,347,764	666	\$ 3,306,578	40.84%
1904	ROSLYN	829	\$ 5,054,155	860	\$ 6,221,266	23.09%
1905	SOUTH CLE ELUM	491	\$ 745,186	470	\$ 991,357	33.04%
1999	KITTITAS COUNTY TOTAL	12,073	\$ 301,777,849	11,953	\$ 327,851,256	8.64%
2000	UNINC. KLUCKITAT COUNTY	2,880	\$ 50,630,410	2,936	\$ 60,760,765	20.01%
2001	BINGEN	817	\$ 6,753,962	843	\$ 18,330,160	171.40%
2002	GOLDENDALE	1,747	\$ 13,308,386	1,690	\$ 15,318,226	15.10%
2003	WHITE SALMON	1,658	\$ 12,607,460	1,597	\$ 12,992,238	3.05%
2099	KLUCKITAT COUNTY TOTAL	7,102	\$ 83,300,218	7,066	\$ 107,401,389	28.93%
2100	UNINC. LEWIS COUNTY	4,516	\$ 110,488,410	4,503	\$ 123,177,303	11.48%
2101	CENTRALIA	4,219	\$ 88,100,625	4,124	\$ 116,387,197	32.11%
2102	CHEHALIS	3,808	\$ 147,393,096	3,848	\$ 148,148,184	0.51%
2103	MORTON	991	\$ 9,868,916	1,067	\$ 9,644,481	-2.27%
2104	MOSSYROCK	711	\$ 2,447,883	662	\$ 2,321,762	-5.15%
2105	NAPAVINE	887	\$ 10,449,904	905	\$ 12,047,098	15.28%
2106	PE ELL	362	\$ 818,548	411	\$ 934,748	14.20%
2107	TOLEDO	911	\$ 2,982,930	957	\$ 3,581,547	20.07%
2108	VADER	440	\$ 646,969	432	\$ 779,126	20.43%
2109	WINLOCK	1,059	\$ 4,216,073	1,032	\$ 5,532,603	31.23%
2199	LEWIS COUNTY TOTAL	17,904	\$ 377,413,354	17,941	\$ 422,554,049	11.96%
2200	UNINC. LINCOLN COUNTY	1,560	\$ 22,229,896	1,476	\$ 18,346,779	-17.47%
2201	ALMIRA	395	\$ 513,192	401	\$ 772,254	50.48%
2202	CRESTON	351	\$ 447,296	336	\$ 443,605	-0.83%
2203	DAVENPORT	1,341	\$ 7,576,959	1,306	\$ 8,504,856	12.25%
2204	HARRINGTON	428	\$ 915,931	461	\$ 634,051	-30.78%
2205	ODESSA	755	\$ 3,049,236	724	\$ 2,534,962	-16.87%
2206	REARDAN	571	\$ 1,319,035	567	\$ 4,826,444	265.91%
2207	SPRAGUE	417	\$ 2,020,171	372	\$ 1,596,381	-20.98%
2208	WILBUR	741	\$ 2,520,113	716	\$ 3,319,319	31.71%
2299	LINCOLN COUNTY TOTAL	6,559	\$ 40,591,829	6,359	\$ 40,978,651	0.95%
2300	UNINC. MASON COUNTY	5,614	\$ 118,818,867	5,649	\$ 134,670,303	13.34%
2301	SHELTON	3,607	\$ 64,852,311	3,541	\$ 78,512,377	21.06%
2399	MASON COUNTY TOTAL	9,221	\$ 183,671,178	9,190	\$ 213,182,680	16.07%
2400	UNINC. OKANOGAN COUNTY	2,746	\$ 54,662,825	2,765	\$ 57,649,733	5.46%
2401	BREWSTER	1,219	\$ 14,221,171	1,206	\$ 17,097,125	20.22%
2402	CONCONULLY	275	\$ 668,371	284	\$ 693,799	3.80%
2403	COULEE DAM	555	\$ 2,101,863	514	\$ 2,133,626	1.51%
2404	ELMER CITY	238	\$ 128,617	253	\$ 174,665	35.80%
2405	NESPELEM	385	\$ 473,182	374	\$ 438,970	-7.23%
2406	OKANOGAN CITY	1,330	\$ 12,011,241	1,278	\$ 15,003,852	24.92%
2407	OMAK	2,070	\$ 60,015,240	2,130	\$ 65,162,528	8.58%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
2408	OROVILLE	1,414	\$ 7,996,072	1,412	\$ 8,927,009	11.64%
2409	PATEROS	582	\$ 3,521,909	592	\$ 3,612,509	2.57%
2410	RIVERSIDE	380	\$ 869,964	401	\$ 722,828	-16.91%
2411	TONASKET	1,224	\$ 9,064,773	1,198	\$ 8,957,301	-1.19%
2412	TWISP	980	\$ 7,675,028	1,093	\$ 8,907,798	16.06%
2413	WINTHROP	1,133	\$ 15,412,006	1,118	\$ 15,983,967	3.71%
2499	OKANOGAN COUNTY TOTAL	14,531	\$ 188,822,262	14,618	\$ 205,465,710	8.81%
2500	UNINC. PACIFIC COUNTY	2,809	\$ 42,709,126	2,795	\$ 41,436,198	-2.98%
2501	ILWACO	935	\$ 6,388,352	893	\$ 7,221,993	13.05%
2502	LONG BEACH	1,355	\$ 21,819,652	1,385	\$ 24,307,244	11.40%
2503	RAYMOND	1,469	\$ 9,967,509	1,424	\$ 11,835,890	18.75%
2504	SOUTH BEND	863	\$ 4,870,542	897	\$ 5,402,270	10.92%
2599	PACIFIC COUNTY TOTAL	7,431	\$ 85,755,181	7,394	\$ 90,203,595	5.19%
2600	UNINC. PEND OREILLE COUNTY	1,820	\$ 26,055,869	1,794	\$ 31,205,336	19.76%
2601	CUSICK	425	\$ 622,345	389	\$ 665,446	6.93%
2602	IONE	528	\$ 1,766,973	532	\$ 1,790,795	1.35%
2603	METALINE	237	\$ 447,454	213	\$ 409,692	-8.44%
2604	METALINE FALLS	458	\$ 893,988	428	\$ 937,846	4.91%
2605	NEWPORT	1,630	\$ 11,225,274	1,625	\$ 14,633,945	30.37%
2699	PEND OREILLE COUNTY TOTAL	5,098	\$ 41,011,903	4,981	\$ 49,643,060	21.05%
2700	UNINC. PIERCE COUNTY	13,521	\$ 809,317,824	13,548	\$ 922,523,518	13.99%
2701	BONNEY LAKE	5,176	\$ 137,741,288	5,038	\$ 176,496,529	28.14%
2702	BUCKLEY	2,660	\$ 25,603,053	2,628	\$ 36,213,221	41.44%
2703	CARBONADO	456	\$ 634,072	495	\$ 1,542,833	143.32%
2704	DUPONT	2,958	\$ 25,845,793	2,867	\$ 32,967,035	27.55%
2705	EATONVILLE	1,850	\$ 10,709,782	1,906	\$ 13,344,675	24.60%
2706	FIFE	4,125	\$ 252,577,864	4,163	\$ 258,042,694	2.16%
2707	FIRCREST	2,243	\$ 11,474,929	2,108	\$ 12,503,948	8.97%
2708	GIG HARBOR	6,959	\$ 211,652,274	6,833	\$ 212,426,007	0.37%
2709	MILTON/PIERCE	2,135	\$ 23,764,181	2,145	\$ 29,397,183	23.70%
2710	ORTING	2,637	\$ 23,840,422	2,548	\$ 25,583,440	7.31%
2711	PUYALLUP	10,037	\$ 640,526,872	9,918	\$ 694,495,862	8.43%
2712	ROY	1,358	\$ 5,171,355	1,290	\$ 4,451,185	-13.93%
2713	RUSTON	883	\$ 6,174,296	915	\$ 7,874,904	27.54%
2714	SOUTH PRAIRIE	551	\$ 1,533,859	598	\$ 1,713,598	11.72%
2715	STEILACOOM	2,365	\$ 10,551,178	2,298	\$ 13,235,744	25.44%
2716	SUMNER	5,014	\$ 171,929,283	5,043	\$ 168,549,161	-1.97%
2717	TACOMA	17,277	\$ 1,423,299,463	17,015	\$ 1,465,167,095	2.94%
2718	WILKESON	442	\$ 750,817	468	\$ 4,448,839	492.53%
2719	UNIVERSITY PLACE	5,265	\$ 79,176,066	5,047	\$ 86,449,750	9.19%
2720	EDGEWOOD	3,181	\$ 34,089,838	3,119	\$ 34,950,126	2.52%
2721	LAKEWOOD	8,052	\$ 289,106,260	7,808	\$ 320,732,721	10.94%
2723	PACIFIC/PIERCE	698	\$ 10,962,257	733	\$ 14,927,172	36.17%
2724	AUBURN/PIERCE	2,106	\$ 20,683,722	2,047	\$ 21,599,526	4.43%
2799	PIERCE COUNTY TOTAL	101,949	\$ 4,227,116,748	100,578	\$ 4,559,636,766	7.87%
2800	UNINC. SAN JUAN COUNTY	4,170	\$ 125,830,875	4,163	\$ 129,741,906	3.11%
2801	FRIDAY HARBOR	2,409	\$ 49,483,412	2,371	\$ 49,374,228	-0.22%
2899	SAN JUAN COUNTY TOTAL	6,579	\$ 175,314,287	6,534	\$ 179,116,134	2.17%
2900	UNINC. SKAGIT COUNTY	4,933	\$ 105,954,385	5,039	\$ 134,988,196	27.40%
2901	ANACORTES	5,341	\$ 142,580,284	5,162	\$ 162,432,760	13.92%
2902	BURLINGTON	4,346	\$ 260,526,222	4,378	\$ 267,406,136	2.64%

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3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
2903	CONCRETE	894	\$ 3,655,245	921	\$ 4,654,232	27.33%
2904	HAMILTON	254	\$ 979,681	277	\$ 1,413,454	44.28%
2905	LA CONNER	1,446	\$ 14,673,122	1,462	\$ 16,844,487	14.80%
2906	LYMAN	309	\$ 970,661	339	\$ 1,005,049	3.54%
2907	MOUNT VERNON	6,366	\$ 209,588,218	6,261	\$ 225,808,146	7.74%
2908	SEDRO WOOLLEY	3,352	\$ 46,492,344	3,244	\$ 52,581,634	13.10%
2999	SKAGIT COUNTY TOTAL	27,241	\$ 785,420,162	27,083	\$ 867,134,094	10.40%
3000	UNINC. SKAMANIA COUNTY	2,026	\$ 20,762,930	2,012	\$ 20,249,923	-2.47%
3001	NORTH BONNEVILLE	587	\$ 4,321,612	576	\$ 2,056,722	-52.41%
3002	STEVENSON	1,267	\$ 18,656,873	1,238	\$ 18,462,872	-1.04%
3099	SKAMANIA COUNTY TOTAL	3,880	\$ 43,741,415	3,826	\$ 40,769,517	-6.79%
3100	UNINC. SNOHOMISH COUNTY	12,215	\$ 883,661,532	12,246	\$ 979,294,192	10.82%
3101	ARLINGTON	5,913	\$ 138,679,689	5,844	\$ 145,609,885	5.00%
3102	BRIER	2,106	\$ 7,997,307	1,928	\$ 9,696,892	21.25%
3103	DARRINGTON	772	\$ 5,060,945	793	\$ 4,141,664	-18.16%
3104	EDMONDS	8,986	\$ 230,133,437	8,843	\$ 261,452,188	13.61%
3105	EVERETT	13,226	\$ 770,531,115	13,051	\$ 763,295,166	-0.94%
3106	GOLD BAR	1,091	\$ 4,947,255	1,076	\$ 5,667,121	14.55%
3107	GRANITE FALLS	1,941	\$ 13,186,901	1,943	\$ 22,463,862	70.35%
3108	INDEX	316	\$ 523,029	351	\$ 440,114	-15.85%
3109	LAKE STEVENS	5,712	\$ 107,251,594	5,519	\$ 114,735,783	6.98%
3110	LYNNWOOD	9,753	\$ 666,184,526	9,734	\$ 680,814,079	2.20%
3111	MARYSVILLE	7,740	\$ 286,641,843	7,545	\$ 317,039,891	10.61%
3112	MONROE	5,759	\$ 163,441,590	5,621	\$ 160,465,981	-1.82%
3113	MOUNTLAKE TERRACE	4,604	\$ 56,915,638	4,367	\$ 64,838,856	13.92%
3114	MUKILTEO	5,807	\$ 78,518,749	5,641	\$ 80,282,909	2.25%
3115	SNOHOMISH CITY	5,704	\$ 125,811,845	5,411	\$ 129,890,981	3.24%
3116	STANWOOD	3,711	\$ 45,402,764	3,670	\$ 47,940,545	5.59%
3117	SULTAN	1,974	\$ 12,185,299	1,867	\$ 14,939,126	22.60%
3118	WOODWAY	1,019	\$ 5,702,627	996	\$ 6,106,727	7.09%
3119	MILL CREEK	5,111	\$ 88,734,332	4,906	\$ 82,820,236	-6.67%
3120	BOTHELL/SNOHOMISH	5,962	\$ 150,232,038	5,898	\$ 168,816,694	12.37%
3199	SNOHOMISH COUNTY TOTAL	109,422	\$ 3,841,744,055	107,250	\$ 4,060,752,892	5.70%
3200	UNINC. SPOKANE COUNTY	8,405	\$ 358,303,785	8,593	\$ 431,171,422	20.34%
3201	AIRWAY HEIGHTS	2,359	\$ 62,611,809	2,366	\$ 65,163,152	4.08%
3202	CHENEY	3,063	\$ 43,530,322	2,931	\$ 50,178,220	15.27%
3203	DEER PARK	2,214	\$ 28,966,855	2,192	\$ 30,327,307	4.70%
3204	FAIRFIELD	501	\$ 1,358,341	460	\$ 1,275,637	-6.09%
3205	LATAH	224	\$ 164,355	244	\$ 229,015	39.34%
3206	MEDICAL LAKE	1,744	\$ 8,728,496	1,697	\$ 9,073,221	3.95%
3207	MILLWOOD	762	\$ 15,356,666	788	\$ 15,633,573	1.80%
3208	ROCKFORD	507	\$ 1,933,874	482	\$ 1,724,513	-10.83%
3209	SPANGLE	592	\$ 2,782,995	579	\$ 1,817,447	-34.70%
3210	SPOKANE CITY	14,229	\$ 1,372,573,497	13,820	\$ 1,405,252,142	2.38%
3211	WAVERLY	157	\$ 56,013	151	\$ 233,265	316.45%
3212	LIBERTY LAKE	3,480	\$ 98,942,443	3,464	\$ 103,284,934	4.39%
3213	SPOKANE VALLEY	8,530	\$ 645,958,993	8,399	\$ 676,600,290	4.74%
3299	SPOKANE COUNTY TOTAL	46,767	\$ 2,641,268,444	46,166	\$ 2,791,964,138	5.71%
3300	UNINC. STEVENS COUNTY	3,631	\$ 62,522,599	3,557	\$ 61,822,939	-1.12%
3301	CHEWELAH	1,557	\$ 10,915,022	1,504	\$ 10,847,823	-0.62%
3302	COLVILLE	2,661	\$ 61,287,693	2,712	\$ 60,970,821	-0.52%
3303	KETTLE FALLS	1,117	\$ 6,675,567	1,109	\$ 5,912,726	-11.43%

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
3304	MARCUS	131	\$ 67,467	124	\$ 143,790	113.13%
3305	NORTHPORT	538	\$ 1,055,469	566	\$ 1,432,742	35.75%
3306	SPRINGDALE	454	\$ 886,724	478	\$ 1,247,178	40.65%
3399	STEVENS COUNTY TOTAL	10,089	\$ 143,410,541	10,050	\$ 142,378,019	-0.72%
3400	UNINC. THURSTON COUNTY	7,156	\$ 219,309,989	7,110	\$ 243,257,898	10.92%
3401	BUCODA	302	\$ 353,450	336	\$ 480,076	35.83%
3402	LACEY	7,362	\$ 327,139,103	7,196	\$ 396,966,199	21.35%
3403	OLYMPIA	10,662	\$ 552,212,496	10,337	\$ 568,763,535	3.00%
3404	RAINIER	1,280	\$ 4,338,096	1,207	\$ 5,287,555	21.89%
3405	TENINO	1,624	\$ 7,241,679	1,519	\$ 7,769,239	7.29%
3406	TUMWATER	5,428	\$ 206,707,331	5,279	\$ 218,534,446	5.72%
3407	YELM	3,185	\$ 52,345,969	3,138	\$ 58,666,257	12.07%
3499	THURSTON COUNTY TOTAL	36,999	\$ 1,369,648,113	36,122	\$ 1,499,725,205	9.50%
3500	UNINC. WAHIAKUM COUNTY	1,037	\$ 5,326,190	1,113	\$ 5,575,187	4.68%
3501	CATHLAMET	914	\$ 3,582,005	949	\$ 4,258,316	18.88%
3599	WAHIAKUM COUNTY TOTAL	1,951	\$ 8,908,195	2,062	\$ 9,833,503	10.39%
3600	UNINC. WALLA WALLA COUNTY	3,128	\$ 60,477,863	3,178	\$ 56,215,685	-7.05%
3601	COLLEGE PLACE	2,237	\$ 37,307,223	2,199	\$ 37,347,078	0.11%
3602	PRESCOTT	449	\$ 1,366,082	490	\$ 1,244,121	-8.93%
3603	WAITSBURG	731	\$ 1,708,131	730	\$ 3,996,735	133.98%
3604	WALLA WALLA CITY	5,491	\$ 153,810,709	5,428	\$ 182,173,328	18.44%
3699	WALLA WALLA COUNTY TOTAL	12,036	\$ 254,670,008	12,025	\$ 280,976,947	10.33%
3700	UNINC. WHATCOM COUNTY	6,833	\$ 190,496,154	6,712	\$ 211,211,303	10.87%
3701	BELLINGHAM	10,915	\$ 712,087,607	10,668	\$ 770,952,409	8.27%
3702	BLAINE	4,402	\$ 56,962,953	4,224	\$ 58,953,151	3.49%
3703	EVERSON	1,651	\$ 7,463,401	1,643	\$ 10,233,011	37.11%
3704	FERNDALE	4,016	\$ 58,469,984	3,952	\$ 62,009,819	6.05%
3705	LYNDEN	4,042	\$ 93,577,398	3,967	\$ 84,248,067	-9.97%
3706	NOOKSACK	687	\$ 8,321,812	685	\$ 3,633,976	-56.33%
3707	SUMAS	2,087	\$ 9,987,066	2,001	\$ 8,413,562	-15.76%
3799	WHATCOM COUNTY TOTAL	34,633	\$ 1,137,366,375	33,852	\$ 1,209,655,298	6.36%
3800	UNINC. WHITMAN COUNTY	1,720	\$ 31,368,323	1,769	\$ 26,338,634	-16.03%
3801	ALBION	381	\$ 360,894	329	\$ 252,619	-30.00%
3802	COLFAX	1,709	\$ 14,524,619	1,679	\$ 14,617,396	0.64%
3803	COLTON	469	\$ 770,028	481	\$ 725,781	-5.75%
3804	ENDICOTT	339	\$ 707,634	336	\$ 795,406	12.40%
3805	FARMINGTON	287	\$ 197,429	250	\$ 183,337	-7.14%
3806	GARFIELD	460	\$ 785,826	448	\$ 742,805	-5.48%
3807	LA CROSSE	400	\$ 1,071,387	366	\$ 1,212,551	13.18%
3808	LAMONT	117	\$ 61,945	122	\$ 44,603	-28.00%
3809	MALDEN	126	\$ 52,390	152	\$ 70,487	34.54%
3810	OAKESDALE	462	\$ 903,899	450	\$ 938,426	3.82%
3811	PALOUSE	749	\$ 2,282,807	762	\$ 2,303,611	0.91%
3812	PULLMAN	4,675	\$ 146,121,494	4,452	\$ 187,364,840	28.23%
3813	ROSALIA	534	\$ 1,115,293	523	\$ 1,541,427	38.21%
3814	ST. JOHN	549	\$ 1,958,422	572	\$ 1,506,015	-23.10%
3815	TEKOA	510	\$ 1,886,382	524	\$ 2,159,033	14.45%
3816	UNIONTOWN	388	\$ 716,072	356	\$ 500,317	-30.13%
3899	WHITMAN COUNTY TOTAL	13,875	\$ 204,884,844	13,571	\$ 241,297,288	17.77%

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TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

3rd Quarter, 2018

Location	Location Name	Previous Year		Current Year		Perc Change
		Q3/2017 Count	Q3/2017 Taxable	Q3/2018 Count	Q3/2018 Taxable	
3900	UNINC. YAKIMA COUNTY	4,909	\$ 170,712,516	4,739	\$ 169,109,036	-0.94%
3901	GRANDVIEW	2,005	\$ 26,504,915	1,996	\$ 29,550,337	11.49%
3902	GRANGER	797	\$ 3,349,265	857	\$ 4,064,269	21.35%
3903	HARRAH	426	\$ 815,278	450	\$ 950,689	16.61%
3904	MABTON	668	\$ 2,593,632	670	\$ 4,044,217	55.93%
3905	MOXEE CITY	1,263	\$ 7,215,683	1,300	\$ 8,758,115	21.38%
3906	NACHES	1,080	\$ 5,712,666	1,086	\$ 8,786,557	53.81%
3907	SELAH	2,592	\$ 34,630,556	2,522	\$ 38,151,087	10.17%
3908	SUNNYSIDE	3,007	\$ 77,929,093	3,041	\$ 85,948,190	10.29%
3909	TIETON	637	\$ 3,098,816	663	\$ 9,548,079	208.12%
3910	TOPPENISH	1,800	\$ 25,097,149	1,712	\$ 24,025,848	-4.27%
3911	UNION GAP	2,177	\$ 156,892,869	2,208	\$ 157,893,146	0.64%
3912	WAPATO	1,388	\$ 15,181,398	1,376	\$ 12,323,454	-18.83%
3913	YAKIMA CITY	8,560	\$ 493,826,890	8,321	\$ 512,598,428	3.80%
3914	ZILLAH	1,507	\$ 10,750,762	1,494	\$ 11,513,517	7.10%
3999	YAKIMA COUNTY TOTAL	32,816	\$ 1,034,311,488	32,435	\$ 1,077,264,969	4.15%
	Grand Total	1,036,389	\$41,310,157,718	1,019,138	\$ 44,746,541,580	8.32%

Washington State Quarterly Business Review
 TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$342,462,024	\$180,576,749	\$923,940
Forestry & Logging 113	\$426,330,867	\$320,247,653	\$1,212,165
Fishing & Hunting 114	\$59,033,445	\$14,337,434	\$98,654
Ag & Forestry Support Activities 115	\$246,712,068	\$190,411,384	\$2,362,080
Total:	\$1,074,538,404	\$705,573,220	\$4,596,839
Mining 21			
Sand & Gravel, Quarrying 2123	\$101,895,929	\$98,666,327	\$531,052
Other Extraction & Support Act. 211, 2121, 2122, 213	\$37,029,206	\$18,859,082	\$106,793
Total:	\$138,925,135	\$117,525,409	\$637,845
Utilities 22			
Hydroelectric Power Generation 221111	\$7,921,883	\$7,343,261	\$81,400
Alternative Power Generation 221114-221117	\$5,763,968	\$5,415,062	\$34,277
Other Electric Power Generation 221112, 221113, 221118	\$167,382,882	\$5,379,498	\$43,031
Electric Power Generation & Trans. 221121, 221122	\$147,131,344	\$133,998,332	\$1,632,056
Natural Gas Distribution 2212	\$181,162,546	\$23,127,424	\$160,293
Water & Sewer 2213	\$498,102,932	\$439,284,258	\$6,283,991
Total:	\$1,007,465,555	\$614,547,835	\$8,235,048
Construction 23			
Residential Building & Remodeling 2361	\$3,011,694,633	\$2,850,491,325	\$13,872,098
Nonresidential Building 2362	\$4,440,394,110	\$3,978,922,335	\$18,986,741
Heavy Construction & Highways 237	\$2,176,087,556	\$1,793,078,975	\$9,197,342
Special Trade Contractors 238	\$8,475,933,519	\$7,633,218,180	\$37,449,914
Electrical 23821	\$1,578,329,845	\$1,336,894,444	\$6,697,488
Plumbing & Heating 23822	\$1,521,874,575	\$1,415,837,374	\$6,947,506
Painting 23832	\$358,867,247	\$340,919,549	\$1,639,484
Masonry/drywall 23814, 23831	\$494,392,825	\$465,407,536	\$2,237,229
Roofing 23816	\$426,336,952	\$391,845,233	\$1,867,959
Other Contractors 238 Not Listed Above	\$4,096,132,075	\$3,682,314,044	\$18,060,248
Total:	\$18,104,109,818	\$16,255,710,815	\$79,506,095
Manufacturing 31-33			
Food Products 311	\$4,699,278,395	\$1,870,494,011	\$7,195,345
Milling Of Grains 3112	\$204,764,476	\$129,977,682	\$592,367
Fruits & Vegetables 3114	\$1,180,046,082	\$146,656,365	\$662,628
Dairy Products 3115	\$608,189,404	\$90,883,754	\$439,984
Meat Products 3116	\$509,339,064	\$508,353,043	\$772,097
Seafood Products 3117	\$790,200,740	\$132,249,185	\$652,787
Bakery Products 3118	\$556,751,132	\$296,724,218	\$1,431,664
Other Food Items 3111, 3113, 3119	\$849,987,497	\$565,649,764	\$2,643,818
Beverages 312	\$676,743,929	\$442,931,830	\$2,159,356
Textiles 313,314	\$235,450,446	\$138,345,481	\$667,741
Apparel 315	\$56,523,742	\$35,509,931	\$175,755
Leather & Allied Products 316	\$35,041,390	\$18,163,100	\$90,749
Lumber & Wood Products 321	\$2,257,600,148	\$1,406,737,099	\$5,565,293
Sawmills 3211	\$925,972,237	\$587,821,455	\$2,111,797

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$372,841,995	\$234,017,305	\$952,028
Millwork, Windows, Wood Products 3219	\$958,785,916	\$584,898,339	\$2,501,468
Paper Products 322	\$1,972,424,280	\$1,179,038,677	\$4,539,717
Pulp & Paper Mills 3221	\$1,491,063,109	\$845,796,127	\$2,995,160
Other Paper Products 3222	\$481,361,171	\$333,242,550	\$1,544,557
Commercial Printing 323	\$223,448,799	\$174,046,373	\$860,967
Petroleum & Coal Products 324	\$6,837,389,367	\$6,349,113,795	\$30,804,259
Petroleum Refining 32411	\$6,572,731,778	\$6,158,583,436	\$29,881,133
Asphalt/petroleum/coal Products 32412, 32419	\$264,657,589	\$190,530,359	\$923,126
Chemicals 325	\$2,006,935,181	\$1,149,870,972	\$5,479,067
Chemicals, Pesticides & Fertilizers 3251, 3253	\$771,008,744	\$399,138,993	\$2,051,251
Resins, Synthetic Fibers & Filaments 3252	\$376,843,705	\$222,750,643	\$825,857
Pharmaceuticals 3254	\$482,585,863	\$292,682,771	\$1,421,593
Paint, Coating & Adhesives 3255	\$35,804,497	\$26,039,581	\$125,753
Soap, Cleaning Compound & Toiletries 3256	\$187,211,608	\$100,400,415	\$487,352
Other Chemical Products 3259	\$153,480,764	\$108,858,569	\$567,261
Plastics & Rubber Products 326	\$893,544,545	\$554,158,567	\$2,585,606
Nonmetallic Minerals 327	\$862,518,640	\$661,324,923	\$3,262,483
Primary Metals 331	\$832,658,694	\$600,420,083	\$2,527,229
Iron & Steel Mills 3311, 3312	\$372,887,756	\$245,474,193	\$1,150,181
Aluminum Smelting 3313	\$237,060,061	\$211,421,610	\$688,990
Other Nonferrous Metals 3314	\$32,862,319	\$31,859,993	\$154,171
Foundries 3315	\$189,848,558	\$111,664,287	\$533,887
Fabricated Metal Products 332	\$1,844,299,210	\$1,270,262,886	\$5,772,506
Machinery 333	\$1,695,915,775	\$932,702,485	\$4,479,696
Farm & Construction Implements 3331	\$173,833,900	\$81,253,986	\$392,947
Industrial Machinery 3332	\$398,902,731	\$177,382,375	\$905,310
Commercial & Other Equipment 3333-3336 & 3339	\$1,123,179,144	\$674,066,124	\$3,181,439
Computers & Electronics 334	\$2,747,461,013	\$1,473,789,868	\$6,947,196
Computer Hardware 3341	\$103,274,375	\$36,635,887	\$200,635
Telephone & Communications Equipment 3342	\$129,190,730	\$63,871,143	\$313,187
Audio & Video Equipment 3343	\$42,849,101	\$11,245,463	\$57,804
Semiconductors 3344	\$892,607,421	\$430,647,701	\$1,848,876
Instruments 3345	\$1,544,945,142	\$908,859,645	\$4,401,628
Software, Other Magnetic & Optical Media 3346	\$34,594,244	\$22,530,029	\$125,066
Electrical Equipment & Appliances 335	\$530,376,228	\$270,284,860	\$1,335,442
Lighting Equipment 3351	\$31,047,961	\$14,494,453	\$74,882
Household Appliances 3352	\$2,530,762	\$2,392,669	\$13,334
Other Electric Equipment 3353, 3359	\$496,797,505	\$253,397,738	\$1,247,226
Transportation Equipment 336	\$26,088,541,084	\$13,858,970,717	\$42,039,207
Motor Vehicles & Parts 3361, 3362, 3363	\$533,976,798	\$331,252,530	\$1,606,346
Aircraft, Aerospace & Parts 3364	\$25,176,689,354	\$13,231,094,467	\$38,933,985
Ships & Boats 3366	\$346,135,573	\$271,545,465	\$1,377,344
Railroad, Other Transportation Equip. 3365, 3369	\$31,739,359	\$25,078,255	\$121,532
Furniture & Related Products 337	\$449,672,816	\$312,271,249	\$1,493,151
Other Manufacturing 339	\$1,282,026,255	\$778,277,740	\$3,659,868
Other Medical Equip & Supplies 339112, 339115	\$160,536,993	\$90,210,033	\$456,979
Dental Laboratories 339116	\$42,483,877	\$38,398,113	\$221,749
Sporting And Athletic Goods 33992	\$198,899,150	\$55,846,917	\$273,781

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$880,106,235	\$593,822,677	\$2,707,359
Total:	\$56,227,849,937	\$33,476,714,647	\$131,640,633
Wholesale Trade 42			
Durable Goods 423	\$21,276,012,669	\$16,289,585,447	\$81,114,597
Motor Vehicles & Parts 4231	\$3,372,126,465	\$3,005,448,213	\$15,143,569
Furniture & Home Furnishings 4232	\$505,188,459	\$348,773,271	\$1,726,540
Lumber & Construction Materials 4233	\$2,538,856,338	\$1,748,829,107	\$8,269,627
Professional & Commercial Equipment 4234	\$3,610,488,532	\$2,903,350,520	\$15,064,047
Metal & Mineral (except Petroleum) 4235	\$942,128,840	\$712,798,256	\$3,400,790
Electrical Equipment 4236	\$2,891,703,082	\$2,469,231,271	\$12,756,414
Hardware, Plumbing, Heating Equipment 4237	\$1,270,735,029	\$1,046,338,227	\$5,117,243
Machinery & Equipment 4238	\$3,719,264,608	\$2,982,142,379	\$13,992,605
Sporting & Recreational Goods & Supplies 423910	\$364,343,879	\$218,443,120	\$1,069,157
Toy & Hobby Goods & Supplies 423920	\$1,038,304,719	\$73,205,349	\$375,593
Other Misc Durable Goods 423930, 423940, 423990	\$1,022,872,718	\$781,025,734	\$4,199,012
Nondurable Goods: 424	\$22,577,269,581	\$15,796,211,646	\$68,629,755
Paper & Paper Products 4241	\$717,308,760	\$586,663,713	\$2,732,284
Drugs & Sundries 4242	\$2,604,175,011	\$2,359,058,652	\$6,141,760
Apparel 4243	\$1,285,289,377	\$385,760,046	\$1,897,610
Food Products 4244	\$9,292,294,385	\$5,871,983,042	\$25,296,850
Farm Products 4245	\$464,888,862	\$243,636,544	\$1,279,379
Chemicals & Plastics 4246	\$847,378,275	\$697,863,314	\$3,360,777
Petroleum Products 4247	\$3,025,762,556	\$2,505,416,864	\$12,621,430
Beer & Ale 424810	\$290,900,855	\$279,192,938	\$1,353,646
Wine & Distilled Alcoholic Beverages 424820	\$1,218,095,474	\$904,044,731	\$4,471,484
Farm Supplies 42491	\$989,859,202	\$597,900,559	\$2,986,073
Tobacco & Tobacco Products 42494	\$320,608,932	\$299,821,102	\$1,451,229
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,520,707,892	\$1,064,870,141	\$5,037,233
Electronic Markets, Agents, Brokers 425	\$243,130,520	\$140,838,650	\$1,175,617
Total:	\$44,096,412,770	\$32,226,635,743	\$150,919,969
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,786,510,213	\$6,969,713,665	\$35,413,979
New & Used Auto Dealers 4411	\$5,959,121,922	\$5,392,235,665	\$27,615,090
Rv, Boat, Motorcycle Dealers 4412	\$819,599,478	\$718,820,482	\$3,648,161
Automotive Parts & Tires 4413	\$1,007,788,813	\$858,657,518	\$4,150,728
Furniture & Home Furnishings 442	\$1,006,689,819	\$927,724,187	\$4,451,776
Electronics & Appliances 443	\$2,009,527,552	\$1,714,819,452	\$9,861,618
Household Appliances 443141	\$166,506,310	\$164,242,551	\$788,859
Electronic Stores 443142	\$1,843,021,242	\$1,550,576,901	\$9,072,759
Bldg. Materials, Garden Supplies 444	\$3,136,814,363	\$2,954,327,357	\$14,135,608
Building Materials 4441	\$2,761,258,455	\$2,624,458,194	\$12,510,303
Lawn & Garden Supplies 4442	\$375,555,908	\$329,869,163	\$1,625,305
Food & Beverages (off-premises) 445	\$4,757,615,447	\$4,431,138,035	\$21,147,827
Grocery & Convenience Stores 4451	\$4,143,825,361	\$3,978,191,559	\$19,083,435
Other Food Stores/specialty Foods 4452	\$462,771,751	\$325,588,176	\$1,446,933
Beer, Wine And Liquor Stores 4453	\$151,018,335	\$127,358,300	\$617,459
Drug Stores & Personal Care Stores 446	\$2,805,705,181	\$2,628,625,568	\$12,959,872
Gas Stations (incl. Convenience Stores) 447	\$3,123,548,728	\$2,456,112,281	\$12,005,891
Apparel & Accessories 448	\$1,669,281,351	\$1,313,299,477	\$6,337,602
Clothing Stores 4481	\$1,394,500,467	\$1,074,626,562	\$5,200,175

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$112,242,626	\$103,134,410	\$487,432
Jewelry & Luggage Stores 4483	\$162,538,258	\$135,538,505	\$649,995
Sporting Goods, Toy/hobby/book/music 451	\$1,060,636,886	\$779,596,503	\$3,836,919
Sporting Goods 45111	\$643,528,935	\$524,693,351	\$2,541,224
Hobby & Toy Stores 45112	\$182,235,036	\$86,030,425	\$419,688
Sewing Supplies 45113	\$38,926,244	\$35,923,557	\$172,499
Musical Instruments 45114	\$48,720,665	\$43,185,225	\$216,405
Book, Periodical & Music Stores 45121	\$147,226,006	\$89,763,945	\$487,103
Department Stores 4522	\$425,386,745	\$419,930,094	\$2,040,398
Warehouse Clubs And Superstores 452311	\$7,383,325,786	\$5,804,840,713	\$27,675,996
All Other General Merchandise Stores 452319	\$211,067,335	\$200,011,119	\$963,792
Electronic Shopping And Mail-order Houses 4541	\$1,262,711,361	\$1,029,012,877	\$5,743,115
Miscellaneous Retailers 453, 4542, 4543	\$4,854,708,035	\$3,042,916,261	\$16,125,965
Total:	\$41,493,528,802	\$34,672,067,589	\$172,700,358
Transportation 48-492			
Air Transportation 481	\$28,479,346	\$23,576,084	\$214,016
Railroads 482	\$30,409,309	\$30,409,309	\$328,147
Water Transportation 483	\$38,727,464	\$24,774,651	\$141,818
Truck Transportation 484	\$199,614,863	\$157,528,633	\$1,499,878
Transit & Ground Passenger Transport 485	\$45,489,982	\$36,479,124	\$459,158
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$52,911,786	\$28,518,495	\$164,831
Support Activities For Transportation 488	\$1,181,406,365	\$1,015,969,123	\$5,924,781
Postal Service, Couriers And Messengers 491, 492	\$34,952,154	\$31,417,788	\$289,733
Total:	\$1,629,260,941	\$1,364,815,941	\$9,100,355
Warehousing & Storage 493			
Total:	\$267,581,200	\$246,688,850	\$1,329,468
Information 51			
Publishing (except Internet) 511	\$1,384,434,455	\$841,922,098	\$6,833,932
Newspapers 51111	\$95,535,884	\$94,575,823	\$383,938
Books & Periodicals 51112, 51113	\$114,848,052	\$89,785,053	\$624,072
Software 5112	\$1,014,367,783	\$504,549,134	\$3,665,257
Other Publishers 51114, 51119	\$159,682,736	\$153,012,088	\$2,160,665
Motion Picture Production 512	\$253,630,028	\$212,632,449	\$2,698,209
Radio & Tv Broadcasting, Cable Tv 515	\$705,254,342	\$617,840,008	\$8,078,463
Telecommunications 517	\$3,076,065,146	\$3,017,455,990	\$27,643,392
Wired Telecommunications Carriers 517311	\$935,072,780	\$908,572,560	\$7,122,303
Wireless Telecommunications Carriers 517312	\$1,343,759,048	\$1,338,617,725	\$11,453,913
Satellite And Other Telecommunications 5174, 5179	\$797,233,318	\$770,265,705	\$9,067,176
Isps, Web Search Portals, Data Proc. Svcs. 518	\$707,707,639	\$482,094,043	\$6,156,431
Other Information Services 519	\$468,191,933	\$394,810,932	\$5,101,276
Total:	\$6,595,283,543	\$5,566,755,520	\$56,511,703
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,117,319,378	\$4,516,614,271	\$63,960,728
Securities & Other Financial Investment 523, 525	\$3,568,655,483	\$1,583,858,107	\$16,274,013
Insurance Agents & Brokers 524	\$2,226,643,348	\$1,085,058,434	\$9,207,208
Real Estate Agents & Brokers 531	\$1,690,461,189	\$1,613,484,649	\$23,045,674
Rental Of Tangible Personal Property 532	\$1,715,526,680	\$1,529,085,738	\$8,171,692
Lessors Of Nonfinancial Intangibles 533	\$157,851,462	\$151,141,784	\$2,192,846
Total:	\$15,476,457,540	\$10,479,242,983	\$122,852,161

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$15,161,181,728	\$9,781,380,177	\$121,343,854
Legal Services 5411	\$1,375,878,263	\$1,288,085,770	\$18,564,594
Accounting Services 5412	\$715,417,936	\$649,407,921	\$9,511,059
Architectural Services 54131	\$427,878,511	\$371,859,588	\$5,541,304
Engineering Services 54133	\$1,460,408,240	\$1,250,735,427	\$13,203,827
Other Related Services 54132, 54134-54138	\$204,149,310	\$176,241,399	\$2,381,738
Specialized Design Services 5414	\$274,954,644	\$216,785,888	\$2,067,164
Computer System Design Services 5415	\$5,237,126,837	\$2,458,007,418	\$27,782,732
Consulting Services 5416	\$2,723,467,456	\$1,866,174,377	\$24,209,035
Scientific Research & Development Services 5417	\$1,110,763,999	\$315,019,116	\$2,974,545
Advertising & Public Relations 5418	\$439,691,186	\$353,189,036	\$4,870,056
Other Professional Services 5419	\$1,191,445,346	\$835,874,237	\$10,237,800
Management Services 55	\$114,053,770	\$89,747,749	\$1,010,989
Administrative & Support Services 561	\$6,347,710,537	\$5,446,535,327	\$56,485,205
Employment Services 5613	\$925,979,176	\$830,595,733	\$11,002,153
Travel Services 5615	\$399,493,601	\$231,301,275	\$1,725,735
Investigation & Security Services 5616	\$351,213,329	\$325,099,797	\$3,721,523
Building Services & Janitorial 5617	\$980,547,943	\$945,885,651	\$7,376,504
Other 5611, 5612, 5614, 5619	\$3,690,476,488	\$3,113,652,871	\$32,659,290
Waste Treatment/collection 562	\$1,042,916,126	\$985,147,359	\$10,224,557
Schools (public, Private, Technical) 61	\$655,231,562	\$331,662,755	\$4,171,452
Health Services 62	\$12,471,924,063	\$9,074,718,193	\$126,320,061
Ambulatory Health Care Services 621	\$5,773,337,617	\$4,927,469,891	\$69,703,111
Physicians 6211	\$2,308,164,407	\$1,873,412,207	\$27,693,302
Dentists 6212	\$937,638,230	\$931,633,575	\$13,932,087
Other Health Practitioners 6213	\$843,896,216	\$788,317,291	\$11,020,217
Outpatient Care Centers 6214	\$870,500,156	\$656,717,677	\$8,658,726
Medical & Diagnostic Laboratories 6215	\$319,406,807	\$199,633,506	\$2,977,695
Home Health Care 6216	\$315,077,812	\$308,478,111	\$3,000,707
Other Ambulatory Health Care 6219	\$178,653,989	\$169,277,524	\$2,420,377
Hospitals 622	\$5,620,318,234	\$3,316,174,269	\$48,122,954
Nursing & Retirement Homes 623	\$649,624,384	\$579,462,193	\$5,609,809
Social Services & Day Care 624	\$428,643,828	\$251,611,840	\$2,884,187
Arts, Entertainment, & Recreation 71	\$1,203,596,590	\$930,484,742	\$9,204,766
Performing Arts, Spectator Sports 711	\$547,785,757	\$362,789,553	\$4,776,019
Museums, Historical Sites, Etc. 712	\$45,377,258	\$16,484,223	\$187,369
Amusement, Gambling, Recreation 713	\$610,433,575	\$551,210,966	\$4,241,378
Accommodations 721	\$1,444,626,846	\$1,361,435,014	\$7,209,999
Restaurants, Food Services 7223, 7225	\$4,276,594,906	\$4,201,431,821	\$21,482,282
Drinking Places 7224	\$271,244,435	\$248,406,880	\$1,395,408
Auto Repair & Services 8111	\$825,704,214	\$801,176,926	\$3,918,376
Other Repair Services 8112-8114	\$611,989,246	\$427,741,894	\$2,176,005
Personal Services 812	\$866,710,074	\$824,652,540	\$8,954,975
Personal Care (barber, Beauty, Etc.) 8121	\$349,905,263	\$339,893,465	\$4,572,939
Death Care Services 8122	\$59,247,680	\$58,206,515	\$688,642
Laundry & Dry Cleaning 8123	\$125,733,475	\$123,186,218	\$783,549
Other Personal Services 8129	\$331,823,656	\$303,366,342	\$2,909,845
Religious, Civic & Other Organizations 813, 814	\$187,144,303	\$110,076,307	\$1,357,081
Public Administration, 92	\$119,691,326	\$98,308,389	\$1,299,744
Total:	\$45,600,319,726	\$34,712,906,073	\$376,554,754
Total All Industries			
Total:	\$231,711,733,371	\$170,439,184,625	\$1,114,585,228

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

*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	\$5,837,456,877	\$4,739,831,562	\$308,089,103
New & Used Auto Dealers 4411	\$4,576,379,402	\$3,715,494,146	\$241,507,166
Rv, Boat, Motorcycle Dealers 4412	\$686,957,947	\$531,826,646	\$34,568,736
Automotive Parts & Tire 4413	\$574,119,528	\$492,510,770	\$32,013,201
Furniture & Home Furnishings 442	\$754,213,966	\$686,808,156	\$44,642,548
Electronics & Appliances 443	\$1,310,368,016	\$1,044,436,708	\$67,888,408
Building Materials, Garden Equip & Supplies 444	\$2,171,427,541	\$2,000,986,933	\$130,064,172
Building Materials 4441	\$1,909,214,413	\$1,803,041,984	\$117,197,746
Lawn & Garden Supplies & Equipment 4442	\$262,213,128	\$197,944,949	\$12,866,426
Food & Beverage Stores 445	\$4,172,578,272	\$1,106,886,441	\$71,947,628
Grocery & Convenience Stores 4451	\$3,890,714,280	\$995,543,585	\$64,710,337
Other Food & Beverage Stores 4452, 4453	\$281,863,992	\$111,342,856	\$7,237,291
Drug/health Stores 446	\$2,228,845,188	\$793,716,043	\$51,591,550
Gas Stations & Convenience Stores W/pumps 447	\$2,603,641,845	\$514,282,023	\$33,428,349
Apparel & Accessories 448	\$1,435,938,315	\$1,216,822,940	\$79,093,520
Clothing & Shoe Stores 4481, 4482	\$1,287,526,984	\$1,098,264,405	\$71,387,215
Jewelry & Luggage Stores 4483	\$148,411,331	\$118,558,535	\$7,706,305
Sporting Goods, Toys, Book & Music Stores 451	\$850,025,133	\$661,937,201	\$43,025,932
Sporting Goods, Toys, Hobby/craft Stores 4511	\$714,882,358	\$581,730,818	\$37,812,513
Book/periodical/music Store 4512	\$135,142,775	\$80,206,383	\$5,213,419
General Merchandise Stores 452	\$7,656,529,759	\$3,053,189,299	\$198,457,312
Department Stores 4522	\$416,694,203	\$399,907,686	\$25,993,999
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$7,239,835,556	\$2,653,281,613	\$172,463,313
Electronic Shopping And Mail-order Houses 4541	\$580,301,295	\$369,900,875	\$24,043,565
Miscellaneous Retailers 453, 4542, 4543	\$3,470,731,307	\$2,416,815,095	\$157,093,125
Total:	\$33,072,057,514	\$18,605,613,276	\$1,209,365,212
Agriculture, Forestry, Fishing 11			
Total:	\$58,568,080	\$22,018,945	\$1,431,246
Mining 21			
Total:	\$43,023,281	\$23,849,890	\$1,550,245
Utilities 22			
Total:	\$218,072,142	\$32,540,516	\$2,115,135
Construction 23			
Construction Of Buildings 236	\$6,435,391,435	\$5,519,292,251	\$358,754,207
Heavy Construction & Highways 237	\$1,032,184,902	\$712,475,525	\$46,310,927
Special Trade Contractors 238	\$3,659,986,344	\$3,216,819,112	\$209,093,507
Total:	\$11,127,562,681	\$9,448,586,888	\$614,158,641

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$2,982,100,449	\$860,869,670	\$55,956,541
Wholesale Trade 42			
Durable Goods 423	\$4,017,332,260	\$2,245,033,541	\$145,927,218
Nondurable Goods 424	\$1,432,759,721	\$548,927,565	\$35,680,310
Electronic Markets, Agents & Brokers 425	\$25,065,447	\$7,351,237	\$477,830
Total:	\$5,475,157,428	\$2,801,312,343	\$182,085,358
Transportation & Warehousing 48-49			
Total:	\$245,133,380	\$185,518,136	\$12,058,700
Information 51			
Total:	\$2,353,262,454	\$1,679,951,532	\$109,196,865
Finance, Insurance 52			
Total:	\$433,962,732	\$334,647,046	\$21,752,060
Real Estate, Rental/leasing 53			
Total:	\$1,274,212,264	\$1,105,053,323	\$71,828,494
Professional, Scientific & Technical Services 54			
Total:	\$3,466,141,917	\$932,670,618	\$60,623,733
Management, Education & Health Services 55-62			
Total:	\$2,441,134,010	\$1,746,499,395	\$113,522,635
Arts, Entertainment & Recreation 71			
Total:	\$480,364,233	\$453,817,045	\$29,498,142
Accommodations & Food Services 72			
Accommodations 721	\$1,323,889,203	\$1,256,413,739	\$81,666,903
Restaurants, Food Services & Drinking Places 722	\$4,174,165,804	\$4,040,677,861	\$262,644,140
Total:	\$5,498,055,007	\$5,297,091,600	\$344,311,043
Other Services 81			
Repair & Maintenance 811	\$1,039,579,982	\$854,295,180	\$55,529,222
Personal Service 812	\$303,518,830	\$281,059,600	\$18,268,876
Religious, Civic & Other Organization 813, 814	\$31,683,551	\$22,220,050	\$1,444,305
Total:	\$1,374,782,363	\$1,157,574,830	\$75,242,403
Public Administration 92			
Total:	\$24,326,256	\$23,506,989	\$1,527,955
Total All Industries			
Total:	\$70,567,916,191	\$44,711,122,042	\$2,906,224,408

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution	5.03%			
Water Supply		\$448,359,786	\$400,500,657	\$20,141,176
Miscellaneous		\$63,844,188	\$42,529,151	\$2,138,791
Total:		\$512,203,974	\$443,029,808	\$22,279,967
Sewer Collection	3.85%			
Sewerage Systems		\$103,872,056	\$39,539,784	\$1,523,076
Miscellaneous		\$91,819,854	\$61,422,703	\$2,366,002
Total:		\$195,691,910	\$100,962,487	\$3,889,078
Power				
Total:	3.87%	\$2,082,535,359	\$1,644,879,175	\$63,712,751
Gas Distribution/telegraph				
Total:	3.85%	\$166,262,225	\$164,468,294	\$6,335,318
Motor Transportation	1.93%			
Local/suburban Transit		\$185,909,206	\$81,128,410	\$1,562,545
Trucking		\$974,526,389	\$299,462,731	\$5,767,663
Railroads		\$17,178,010	\$12,105,017	\$233,144
Miscellaneous		\$195,908,965	\$110,944,574	\$2,136,805
Total:		\$1,373,522,570	\$503,640,732	\$9,700,157
Urban Transportation	0.64%			
Local/suburban Transit		\$76,772,407	\$44,365,792	\$284,831
Trucking		\$88,974,058	\$72,301,264	\$464,178
Miscellaneous		\$123,298,133	\$70,054,271	\$449,741
Total:		\$289,044,598	\$186,721,327	\$1,198,750
Other Public Service	1.93%			
Water Transport		\$142,957,199	\$27,915,379	\$537,650
Miscellaneous		\$241,007,367	\$42,754,571	\$823,457
Total:		\$383,964,566	\$70,669,950	\$1,361,107
Log Hauling Over Public Highways				
Total:	1.37%	\$63,643,452	\$37,559,203	\$514,422
Total Public Utility Taxes				
Total:		\$5,066,868,654	\$3,151,930,976	\$108,991,550

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 SIC or 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.**