

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3, 2020

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for July, August and September 2020**

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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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	836	\$516,887,785
Forestry & Logging 113	542	\$375,873,324
Fishing & Hunting 114	147	\$41,005,998
Ag & Forestry Support Activities 115	571	\$226,083,820
Total:	2,096	\$1,159,850,927
Mining 21		
Sand & Gravel, Quarrying 2123	95	\$111,170,390
Other Extraction & Support Act. 211, 2121, 2122, 213	37	\$41,285,734
Total:	132	\$152,456,124
Utilities 22		
Hydroelectric Power Generation 221111	14	\$359,222,500
Alternative Power Generation 221114-221117	13	\$50,861,476
Other Electric Power Generation 221112, 221113, 221118	8	\$176,574,753
Electric Power Generation & Trans. 221121, 221122	55	\$1,723,783,737
Natural Gas Distribution 2212	12	\$196,076,466
Water & Sewer 2213	567	\$1,195,308,929
Total:	669	\$3,701,827,861
Construction 23		
Residential Building & Remodeling 2361	16,152	\$3,873,959,769
Nonresidential Building 2362	997	\$4,331,596,473
Heavy Construction & Highways 237	1,144	\$2,635,334,912
Special Trade Contractors 238	24,760	\$8,835,326,597
Electrical 23821	2,771	\$1,645,044,295
Plumbing & Heating 23822	3,039	\$1,621,799,653
Painting 23832	3,342	\$355,192,110
Masonry/drywall 23814, 23831	1,538	\$510,740,816
Roofing 23816	1,088	\$448,418,410
Other Contractors 238 Not Listed Above	12,982	\$4,254,131,313
Total:	43,053	\$19,676,217,751
Manufacturing 31-33		
Food Products 311	1,161	\$4,879,765,241
Milling Of Grains 3112	19	\$176,979,034
Fruits & Vegetables 3114	74	\$1,306,871,721
Dairy Products 3115	25	\$681,281,629
Meat Products 3116	64	\$554,234,626
Seafood Products 3117	49	\$651,680,931
Bakery Products 3118	634	\$624,766,500
Other Food Items 3111, 3113, 3119	296	\$883,950,800
Beverages 312	1,098	\$800,971,028
Textiles 313,314	301	\$218,952,044
Apparel 315	232	\$45,974,164
Leather & Allied Products 316	46	\$32,501,863
Lumber & Wood Products 321	439	\$2,494,652,848
Sawmills 3211	79	\$1,098,141,484
Plywood & Trusses 3212	45	\$332,294,388
Millwork, Windows, Wood Products 3219	315	\$1,064,216,976

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	110	\$1,597,316,733
Pulp & Paper Mills 3221	35	\$902,684,501
Other Paper Products 3222	75	\$694,632,232
Commercial Printing 323	786	\$172,876,722
Petroleum & Coal Products 324	37	\$2,486,608,911
Petroleum Refining 32411	15	\$2,259,695,348
Asphalt/petroleum/coal Products 32412, 32419	22	\$226,913,563
Chemicals 325	639	\$1,886,060,800
Chemicals, Pesticides & Fertilizers 3251, 3253	95	\$667,342,571
Resins, Synthetic Fibers & Filaments 3252	29	\$196,428,672
Pharmaceuticals 3254	309	\$625,407,266
Paint, Coating & Adhesives 3255	27	\$47,987,893
Soap, Cleaning Compound & Toiletries 3256	121	\$247,409,136
Other Chemical Products 3259	58	\$101,485,262
Plastics & Rubber Products 326	231	\$758,234,144
Nonmetallic Minerals 327	323	\$874,709,196
Primary Metals 331	136	\$608,204,193
Iron & Steel Mills 3311, 3312	64	\$321,749,158
Aluminum Smelting 3313	20	\$115,540,442
Other Nonferrous Metals 3314	14	\$18,055,371
Foundries 3315	38	\$152,859,222
Fabricated Metal Products 332	1,255	\$1,854,025,703
Machinery 333	687	\$1,445,484,534
Farm & Construction Implements 3331	88	\$169,073,651
Industrial Machinery 3332	125	\$299,892,952
Commercial & Other Equipment 3333-3336 & 3339	474	\$976,517,931
Computers & Electronics 334	518	\$3,150,459,120
Computer Hardware 3341	40	\$78,725,014
Telephone & Communications Equipment 3342	67	\$146,581,265
Audio & Video Equipment 3343	27	\$40,497,218
Semiconductors 3344	86	\$836,996,856
Instruments 3345	255	\$2,018,079,511
Software, Other Magnetic & Optical Media 3346	43	\$29,579,256
Electrical Equipment & Appliances 335	157	\$1,022,962,020
Lighting Equipment 3351	42	\$64,405,676
Household Appliances 3352	12	\$1,710,997
Other Electric Equipment 3353, 3359	103	\$956,845,347
Transportation Equipment 336	482	\$8,304,136,368
Motor Vehicles & Parts 3361, 3362, 3363	135	\$548,273,025
Aircraft, Aerospace & Parts 3364	132	\$7,401,151,884
Ships & Boats 3366	173	\$316,337,459
Railroad, Other Transportation Equip. 3365, 3369	42	\$38,374,000
Furniture & Related Products 337	562	\$399,377,790
Other Manufacturing 339	1,461	\$1,342,342,355
Other Medical Equip & Supplies 339112, 339115	141	\$156,963,078
Dental Laboratories 339116	204	\$44,855,044
Sporting And Athletic Goods 33992	86	\$203,687,003
All Other Miscellaneous Mfg 3399 Not Listed Above	1030	\$936,837,230
Total:	10,661	\$34,375,615,777

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	8,829	\$22,531,800,348
Motor Vehicles & Parts 4231	650	\$3,674,433,714
Furniture & Home Furnishings 4232	480	\$527,684,309
Lumber & Construction Materials 4233	769	\$3,241,225,520
Professional & Commercial Equipment 4234	1,583	\$3,905,374,384
Metal & Mineral (except Petroleum) 4235	328	\$794,779,142
Electrical Equipment 4236	1,109	\$2,244,024,991
Hardware, Plumbing, Heating Equipment 4237	556	\$1,385,393,287
Machinery & Equipment 4238	1,949	\$3,204,796,916
Sporting & Recreational Goods & Supplies 423910	371	\$454,470,423
Toy & Hobby Goods & Supplies 423920	111	\$1,895,176,839
Other Misc Durable Goods 423930, 423940, 423990	923	\$1,204,440,823
Nondurable Goods: 424	6,537	\$23,173,369,368
Paper & Paper Products 4241	268	\$643,105,491
Drugs & Sundries 4242	433	\$3,000,155,894
Apparel 4243	427	\$1,246,816,035
Food Products 4244	1,899	\$9,993,979,161
Farm Products 4245	364	\$482,863,547
Chemicals & Plastics 4246	437	\$814,948,975
Petroleum Products 4247	182	\$2,538,068,287
Beer & Ale 424810	116	\$296,011,602
Wine & Distilled Alcoholic Beverages 424820	511	\$1,299,383,064
Farm Supplies 42491	262	\$907,897,845
Tobacco & Tobacco Products 42494	76	\$350,227,507
Other Misc Nondurable Goods 4249 Not Listed Above	1,562	\$1,599,911,960
Electronic Markets, Agents, Brokers 425	522	\$376,478,796
Total:	15,888	\$46,081,648,512
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,267	\$8,406,467,359
New & Used Auto Dealers 4411	1,407	\$6,283,019,663
Rv, Boat, Motorcycle Dealers 4412	565	\$1,011,350,588
Automotive Parts & Tires 4413	1,295	\$1,112,097,108
Furniture & Home Furnishings 442	1,793	\$1,127,100,808
Electronics & Appliances 443	2,451	\$2,821,770,093
Household Appliances 443141	201	\$182,023,071
Electronic Stores 443142	2,250	\$2,639,747,022
Bldg. Materials, Garden Supplies 444	2,700	\$3,891,596,083
Building Materials 4441	1,734	\$3,394,035,079
Lawn & Garden Supplies 4442	966	\$497,561,004
Food & Beverages (off-premises) 445	3,720	\$5,508,388,305
Grocery & Convenience Stores 4451	1,905	\$4,819,283,571
Other Food Stores/specialty Foods 4452	1073	\$473,518,866
Beer, Wine And Liquor Stores 4453	742	\$215,585,868
Drug Stores & Personal Care Stores 446	3,194	\$3,459,236,599
Gas Stations (incl. Convenience Stores) 447	1,463	\$2,385,581,131
Apparel & Accessories 448	3,723	\$1,215,105,592
Clothing Stores 4481	2,773	\$914,930,645
Shoe Stores 4482	198	\$96,117,957
Jewelry & Luggage Stores 4483	752	\$204,056,990
Sporting Goods, Toy/hobby/book/music 451	2,962	\$1,552,192,557
Sporting Goods 45111	1,450	\$918,681,577
Hobby & Toy Stores 45112	530	\$383,064,905
Sewing Supplies 45113	249	\$44,269,746
Musical Instruments 45114	210	\$59,407,203
Book, Periodical & Music Stores 45121	523	\$146,769,126

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, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	17	\$288,553,890
Warehouse Clubs And Superstores 452311	9	\$9,356,791,837
All Other General Merchandise Stores 452319	1164	\$305,133,773
Electronic Shopping And Mail-order Houses 4541	747	\$1,089,075,228
Miscellaneous Retailers 453, 4542, 4543	12,711	\$6,163,649,064
Total:	39,921	\$47,570,642,319
Transportation 48-492		
Air Transportation 481	46	\$31,600,048
Railroads 482	14	\$61,891,180
Water Transportation 483	52	\$67,257,362
Truck Transportation 484	3,192	\$1,373,929,812
Transit & Ground Passenger Transport 485	309	\$135,368,244
Pipeline Transportation 486	7	\$23,887,380
Scenic & Sightseeing Transportation 487	154	\$22,961,080
Support Activities For Transportation 488	1,180	\$1,343,235,387
Postal Service, Couriers And Messengers 491, 492	551	\$441,564,001
Total:	5,505	\$3,501,694,494
Warehousing & Storage 493		
Total:	220	\$265,795,932
Information 51		
Publishing (except Internet) 511	1496	\$1,975,145,476
Newspapers 51111	88	\$80,437,535
Books & Periodicals 51112, 51113	323	\$106,306,631
Software 5112	1010	\$1,544,897,156
Other Publishers 51114, 51119	75	\$243,504,154
Motion Picture Production 512	670	\$194,229,345
Radio & Tv Broadcasting, Cable Tv 515	211	\$815,672,749
Telecommunications 517	679	\$3,009,959,422
Wired Telecommunications Carriers 517311	256	\$737,280,667
Wireless Telecommunications Carriers 517312	137	\$1,277,762,114
Satellite And Other Telecommunications 5174, 5179	286	\$994,916,641
Isps, Web Search Portals, Data Proc. Svcs. 518	680	\$1,334,581,524
Other Information Services 519	438	\$652,855,346
Total:	4,174	\$7,982,443,862
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,626	\$7,004,294,889
Securities & Other Financial Investment 523, 525	2,172	\$2,766,152,433
Insurance Agents & Brokers 524	2,726	\$2,546,354,623
Real Estate Agents & Brokers 531	4,468	\$1,943,844,497
Rental Of Tangible Personal Property 532	1,840	\$1,669,392,622
Lessors Of Nonfinancial Intangibles 533	147	\$125,387,802
Total:	12,979	\$16,055,426,866
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	31,176	\$17,929,147,913
Legal Services 5411	4,581	\$1,481,390,758
Accounting Services 5412	2,809	\$932,432,965
Architectural Services 54131	994	\$466,557,907
Engineering Services 54133	1,713	\$1,481,076,683
Other Related Services 54132, 54134-54138	1,068	\$218,566,175
Specialized Design Services 5414	1,871	\$320,029,307
Computer System Design Services 5415	4,883	\$6,455,717,784
Consulting Services 5416	7,476	\$3,561,800,920

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	400	\$1,144,149,433
Advertising & Public Relations 5418	944	\$435,667,221
Other Professional Services 5419	4,437	\$1,431,758,760
Management Services 55	236	\$141,128,530
Administrative & Support Services 561	15,071	\$9,581,498,736
Employment Services 5613	931	\$958,487,172
Travel Services 5615	297	\$2,048,274,030
Investigation & Security Services 5616	719	\$415,520,793
Building Services & Janitorial 5617	10,075	\$1,127,940,934
Other 5611, 5612, 5614, 5619	3,049	\$5,031,275,807
Waste Treatment/collection 562	605	\$1,192,367,728
Schools (public, Private, Technical) 61	2,616	\$623,046,318
Health Services 62	15,336	\$13,848,822,403
Ambulatory Health Care Services 621	13,066	\$6,366,077,753
Physicians 6211	2,677	\$2,544,306,199
Dentists 6212	3,121	\$1,064,186,498
Other Health Practitioners 6213	6,235	\$909,645,227
Outpatient Care Centers 6214	472	\$921,542,861
Medical & Diagnostic Laboratories 6215	176	\$455,543,375
Home Health Care 6216	185	\$270,651,025
Other Ambulatory Health Care 6219	200	\$200,202,568
Hospitals 622	138	\$6,349,775,962
Nursing & Retirement Homes 623	546	\$646,979,644
Social Services & Day Care 624	1,586	\$485,989,044
Arts, Entertainment, & Recreation 71	4,379	\$629,169,126
Performing Arts, Spectator Sports 711	1,796	\$197,065,064
Museums, Historical Sites, Etc. 712	74	\$27,165,308
Amusement, Gambling, Recreation 713	2,509	\$404,938,754
Accommodations 721	3,122	\$623,594,987
Restaurants, Food Services 7223, 7225	12,426	\$3,431,886,475
Drinking Places 7224	922	\$147,420,340
Auto Repair & Services 8111	5,188	\$832,628,490
Other Repair Services 8112-8114	3,287	\$628,800,433
Personal Services 812	8,492	\$733,870,722
Personal Care (barber, Beauty, Etc.) 8121	6,094	\$300,672,873
Death Care Services 8122	195	\$66,331,618
Laundry & Dry Cleaning 8123	617	\$106,941,905
Other Personal Services 8129	1,586	\$259,924,326
Religious, Civic & Other Organizations 813, 814	816	\$220,819,758
Public Administration, 92	220	\$121,838,316
Total:	103,892	\$50,686,040,275
Total All Industries		
Total:	239,190	\$231,209,660,700

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, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$42,980,753	\$1,007,930	\$41,972,823	0.00484	\$203,148
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,972,303,199	\$111,022,319	\$1,861,280,880	0.00138	\$2,568,568
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,053,245,024	\$105,782,700	\$947,462,324	0.00275	\$2,605,521
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$769,842,468	\$120,456,760	\$649,385,708	0.00484	\$3,143,027
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,224,028,023	\$19,849,925	\$2,204,178,098	0.00138	\$3,041,766
6	Processing for Hire/Printing and Publishing	10	\$450,232,763	\$30,642,195	\$419,590,568	0.00484	\$2,030,818
7	Manufacturing	7	\$6,413,154,074	\$234,777,014	\$6,178,377,060	0.00484	\$29,903,345
8	Royalties	80	\$1,403,886,459	\$551,428,979	\$852,457,480	0.015	\$12,786,862
9	Wholesaling	3	\$65,670,082,063	\$21,608,735,118	\$44,061,346,945	0.00484	\$213,256,919
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,995,170,282	\$178,667,090	\$1,816,503,192	0.00484	\$8,791,875
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,323,239,470	\$2,541,288,442	\$2,781,951,028	0.015	\$41,729,265
12	For Profit Hospitals; Scientific R&D	135	\$411,192,029	\$239,794,773	\$171,397,256	0.015	\$2,570,959
13	Cleanup of Radioactive Waste for US Government	83	\$925,792,608	\$1,296,556	\$924,496,052	0.00471	\$4,354,376
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$14,550,312,002	\$3,281,297,136	\$11,269,014,866	0.015	\$169,035,223
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$31,530,696,019	\$7,889,118,526	\$23,641,577,493	0.0175	\$413,727,606
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,729,774,034	0.012	\$32,757,288
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$13,680,059
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$87,412,679	\$33,075,337	\$54,337,342	0.0163	\$885,699
19	Retailing of Interstate Transportation Equip	19	\$324,002,395	\$63,982,683	\$260,019,712	0.00484	\$1,258,495
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$48,170,422	\$35,021,114	\$13,149,308	0.00275	\$36,161
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,222,813,086	\$1,154,238,986	\$68,574,100	0.009	\$617,167
22	Retailing	2	\$76,787,814,787	\$17,036,022,794	\$59,751,791,993	0.00471	\$281,430,940
23	Non-Manufacturing Aerospace Product Development	188	\$60,017,319	\$1,606,062	\$58,411,257	0.009	\$525,701
24	Federal Aviation Administration (FAR) Repair Station	189	\$55,247,726	\$984,313	\$54,263,413	0.0029	\$157,581
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$14,735,453	\$7,257,847	\$7,477,606	0.00275	\$20,563
29	Manufacturing of Commercial Airplanes or Components	1005	\$1,855,487,303	\$3,646,358	\$1,851,840,945	0.00484	\$8,962,910
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,367,165,385	\$721,641,654	\$645,523,731	0.00484	\$3,124,335
31	Retailing of Commercial Airplanes or Components	1007	\$3,742,374,308	\$1,610,167,163	\$2,132,207,145	0.00484	\$10,319,883
32	Publication of Newspapers	126	\$83,529,939	\$527,251	\$83,002,688	0.0035	\$290,509
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$57,912,707	\$266,752	\$57,645,955	0.00342	\$197,380
35	Extracting Timber, Extracting for Hire Timber	301	\$113,683,734	\$4,249,112	\$109,434,622	0.00342	\$374,704
36	Manufacturing of Timber or Wood Products	302	\$1,114,865,315	\$90,047,172	\$1,024,818,143	0.00342	\$3,508,977
37	Wholesaling of Timber or Wood Products	303	\$2,885,961,895	\$1,508,776,148	\$1,377,185,747	0.00342	\$4,715,484
38	Sale of Standing Timber	304	\$15,418,010	\$0	\$15,418,010	0.00342	\$52,791

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$224,572,769,699	\$59,186,676,209	\$168,115,867,524		\$1,272,665,905
Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
40	Retail Sales	1	\$77,150,948,490	\$29,385,464,336	\$47,765,484,154	0.065	\$3,104,756,470
41	Use Tax	5	\$1,974,830,353	\$0	\$1,974,830,353	0.065	\$128,363,973
42	Motor Vehicle Sales / Leases	120	\$4,015,549,977	\$0	\$4,015,549,977	0.003	\$12,046,650
43	Self-Produced Fuel Use Tax	270	\$13,902,098	\$0	\$13,902,098	0.02889	\$401,632
	Total:		\$83,155,230,918	\$29,385,464,336	\$53,769,766,582		\$3,245,568,725
Line No.	Tax Classification	Code					
	State Public Utility Tax						
44	Water Distribution	60	\$493,683,601	\$51,773,280	\$441,910,321	0.05029	\$22,223,670
45	Sewer Collection	61	\$197,212,507	\$97,671,356	\$99,541,151	0.03852	\$3,834,325
46	Power	49	\$2,029,488,764	\$383,862,939	\$1,645,625,825	0.03873	\$63,741,671
47	Gas Distribution-Telegraph	26	\$175,411,340	\$1,948,582	\$173,462,758	0.03852	\$6,681,785
48	Motor Transportation-Railroad-Railroad Car	8	\$1,406,612,039	\$850,508,514	\$556,103,525	0.01926	\$10,710,554
49	Log Hauling Over Public Highways	125	\$56,638,771	\$21,411,096	\$35,227,675	0.0137	\$482,478
50	Urban Transportation/Vessels Under 65 ft	12	\$243,638,744	\$48,427,612	\$195,211,132	0.00642	\$1,253,255
51	Other Public Service Business	13	\$366,647,288	\$295,402,248	\$71,245,040	0.01926	\$1,372,179
	Total:		\$4,969,333,054	\$1,751,005,627	\$3,218,327,427		\$110,299,917
Line No.	Tax Classification	Code					
	Other Taxes						
52	Litter Tax	36	\$23,736,513,815	\$0	\$23,736,513,815	0.00015	\$3,560,477
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,808,012	\$0	\$8,808,012	0.95	\$8,367,611
54	Cigar Tax (\$0.69 or more)	194	\$1,177,089	\$0	\$1,177,089	0.65	\$765,108
55	Little Cigar Tax (acetate integrated filters)	198	\$5,318,227	\$0	\$5,318,227	0.15125	\$804,382
56	Moist Snuff (1.2 oz. or less)	162	\$9,231,074	\$0	\$9,231,074	2.526	\$23,317,693
57	Moist Snuff (more than 1.2 oz.)	163	\$1,857,132	\$0	\$1,857,132	2.105	\$3,909,263
58	All Other Vapor Products	164	\$6,475,844	\$0	\$6,475,844	0.27	\$1,748,478
59	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$22,252,365	\$0	\$22,252,365	0.09	\$2,002,713
60	Spirits Sales to On-premises Licensees	251	\$23,403,017	\$728,586	\$22,674,431	0.137	\$3,106,397
61	Spirits Liter Sales to On-premises Licensees	253	\$1,394,311	\$0	\$1,394,311	2.4408	\$3,403,234
62	Spirits Sales to Consumers	252	\$239,764,373	\$599,556	\$239,164,817	0.205	\$49,028,787
63	Spirits Liter Sales to Consumers	254	\$11,915,780	\$0	\$11,915,780	3.7708	\$44,932,023
64	Refuse Collection	64	\$567,634,193	\$162,796,619	\$404,837,574	0.036	\$14,574,153
65	Hazardous Substance Tax by Value	65	\$391,545,625	\$10,179,806	\$381,365,819	0.007	\$2,669,561
66	Hazardous Substance Tax by Volume	81	\$54,392,607	\$0	\$54,392,607	1.13	\$61,463,646
67	Intermediate Care Facility	79	\$41,647,422	\$0	\$41,647,422	0.06	\$2,498,845
68	Solid Fuel Burning Device Fee	59	\$1,810	\$0	\$1,810	30	\$54,300
69	Syrup Tax	54	\$1,461,910	\$0	\$1,461,910	1	\$1,461,910
70	Tire Fee	73	\$1,193,348	\$0	\$1,193,348	0.9	\$1,074,013
71	Studded Tire Fee	77	\$671	\$0	\$671	4.5	\$3,020
72	Local E911 Wireline	793	\$2,447,359	\$0	\$2,447,359	0.95	\$2,324,991
73	Local E911 Wireless Tax	794	\$18,650,740	\$0	\$18,650,740	0.95	\$17,718,203
74	Local E911 VOIP Tax	795	\$3,720,245	\$0	\$3,720,245	0.95	\$3,534,233
75	Local E911 Prepaid Wireless Tax	796	\$3,139,694	\$0	\$3,139,694	0.95	\$2,982,709
	Total:		\$25,153,946,663	\$174,304,567	\$24,979,642,096		\$255,305,750

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
0100	ADAMS UNINC COUNTY	1966	\$ 30,889,757	2374	\$ 55,887,547	80.93%
0101	HATTON	219	\$ 165,733	182	\$ 137,287	-17.16%
0102	LIND	540	\$ 1,382,537	652	\$ 1,922,843	39.08%
0103	OTHELLO	2939	\$ 47,539,112	3459	\$ 59,515,822	25.19%
0104	RITZVILLE	1561	\$ 14,579,512	1830	\$ 13,751,060	-5.68%
0105	WASHTUCNA	306	\$ 426,972	396	\$ 1,332,043	211.97%
0199	ADAMS COUNTY	7531	\$ 94,983,623	8893	\$ 132,546,602	39.55%
0200	ASOTIN UNINC COUNTY	2317	\$ 20,177,209	2916	\$ 20,916,976	3.67%
0201	ASOTIN CITY	920	\$ 2,471,296	1147	\$ 3,145,164	27.27%
0202	CLARKSTON	3184	\$ 76,174,120	3793	\$ 82,815,749	8.72%
0299	ASOTIN COUNTY	6421	\$ 98,822,625	7856	\$ 106,877,889	8.15%
0300	BENTON UNINC COUNTY	4748	\$ 91,739,006	5691	\$ 103,886,410	13.24%
0301	BENTON CITY	2121	\$ 12,929,739	2526	\$ 11,676,328	-9.69%
0302	KENNEWICK	9922	\$ 618,696,271	11068	\$ 633,204,736	2.35%
0303	PROSSER	3337	\$ 53,233,765	3872	\$ 55,704,344	4.64%
0304	RICHLAND	9130	\$ 393,300,725	10287	\$ 386,774,976	-1.66%
0305	WEST RICHLAND	3760	\$ 40,693,117	4747	\$ 49,664,543	22.05%
0399	BENTON COUNTY	33018	\$ 1,210,592,623	38191	\$ 1,240,911,337	2.50%
0400	CHELAN UNINC COUNTY	5852	\$ 162,757,163	7078	\$ 177,579,440	9.11%
0401	CASHMERE	2220	\$ 17,957,492	2763	\$ 16,703,169	-6.99%
0402	CHELAN CITY	3272	\$ 77,831,545	3852	\$ 80,872,237	3.91%
0403	ENTIAT	1043	\$ 4,358,363	1316	\$ 6,011,146	37.92%
0404	LEAVENWORTH	2841	\$ 66,147,746	3416	\$ 69,773,275	5.48%
0405	WENATCHEE	7887	\$ 302,030,758	8909	\$ 336,795,141	11.51%
0499	CHELAN COUNTY	23115	\$ 631,083,067	27334	\$ 687,734,408	8.98%
0500	CLALLAM UNINC COUNTY	5583	\$ 142,242,367	6726	\$ 159,407,067	12.07%
0501	FORKS	1745	\$ 20,556,101	2059	\$ 23,088,129	12.32%
0502	PORT ANGELES	5879	\$ 115,652,037	6833	\$ 125,293,429	8.34%
0503	SEQUIM	4743	\$ 115,908,143	5529	\$ 119,675,766	3.25%
0599	CLALLAM COUNTY	17950	\$ 394,358,648	21147	\$ 427,464,391	8.40%
0600	CLARK UNINC COUNTY	11194	\$ 644,007,677	13073	\$ 746,357,084	15.89%
0601	BATTLE GROUND	5852	\$ 104,030,243	7000	\$ 115,528,961	11.05%
0602	CAMAS	6465	\$ 115,579,649	7848	\$ 141,589,841	22.50%
0603	LA CENTER	2346	\$ 10,671,874	3090	\$ 22,449,996	110.37%
0604	RIDGEFIELD	4529	\$ 89,160,807	5662	\$ 87,128,001	-2.28%
0605	VANCOUVER	16365	\$ 1,209,135,312	17988	\$ 1,286,682,316	6.41%
0606	WASHOUGAL	4811	\$ 53,844,395	5763	\$ 62,168,519	15.46%
0607	YACOLT	1424	\$ 4,035,810	1792	\$ 4,810,248	19.19%
0699	CLARK COUNTY	52986	\$ 2,230,465,767	62216	\$ 2,466,714,966	10.59%
0700	COLUMBIA UNINC COUNTY	903	\$ 70,848,362	1062	\$ 8,789,716	-87.59%
0701	DAYTON	1732	\$ 10,018,754	2071	\$ 10,002,378	-0.16%
0702	STARBUCK	284	\$ 330,496	301	\$ 312,410	-5.47%
0799	COLUMBIA COUNTY	2919	\$ 81,197,612	3434	\$ 19,104,504	-76.47%
0800	COWLITZ UNINC COUNTY	5055	\$ 83,241,460	6163	\$ 122,326,204	46.95%
0801	CASTLE ROCK	2071	\$ 15,427,234	2511	\$ 17,512,111	13.51%
0802	KALAMA	2277	\$ 19,151,698	2792	\$ 27,572,549	43.97%
0803	KELSO	4176	\$ 84,127,899	4856	\$ 91,967,965	9.32%
0804	LONGVIEW	6918	\$ 263,577,494	7903	\$ 286,934,584	8.86%
0805	WOODLAND	3679	\$ 51,044,261	4358	\$ 62,043,383	21.55%
0899	COWLITZ COUNTY	24176	\$ 516,570,046	28583	\$ 608,356,796	17.77%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
0900	DOUGLAS UNINC COUNTY	4064	\$ 140,548,854	5032	\$ 195,518,284	39.11%
0901	BRIDGEPORT	682	\$ 5,664,451	771	\$ 2,768,248	-51.13%
0902	EAST WENATCHEE	4336	\$ 131,940,551	5122	\$ 135,853,779	2.97%
0903	MANSFIELD	350	\$ 779,206	441	\$ 1,439,139	84.69%
0904	ROCK ISLAND	718	\$ 2,122,110	986	\$ 2,581,985	21.67%
0905	WATERVILLE	858	\$ 2,391,222	1084	\$ 3,268,164	36.67%
0999	DOUGLAS COUNTY	11008	\$ 283,446,394	13436	\$ 341,429,599	20.46%
1000	FERRY UNINC COUNTY	2159	\$ 17,408,991	2401	\$ 14,069,143	-19.19%
1001	REPUBLIC	1136	\$ 5,360,903	1319	\$ 6,132,446	14.39%
1099	FERRY COUNTY	3295	\$ 22,769,894	3720	\$ 20,201,589	-11.28%
1100	FRANKLIN UNINC COUNTY	3249	\$ 47,311,690	3797	\$ 56,445,506	19.31%
1101	CONNELL	1432	\$ 7,250,458	1644	\$ 9,349,623	28.95%
1102	KAHLOTUS	551	\$ 706,333	553	\$ 543,261	-23.09%
1103	MESA	612	\$ 1,983,237	716	\$ 2,147,911	8.30%
1104	PASCO	8277	\$ 412,226,247	9522	\$ 439,980,177	6.73%
1199	FRANKLIN COUNTY	14121	\$ 469,477,965	16232	\$ 508,466,478	8.31%
1200	GARFIELD UNINC COUNTY	623	\$ 5,146,442	674	\$ 4,422,533	-14.07%
1201	POMEROY	1003	\$ 5,262,289	1277	\$ 5,596,898	6.36%
1299	GARFIELD COUNTY	1626	\$ 10,408,731	1951	\$ 10,019,431	-3.74%
1300	GRANT UNINC COUNTY	4680	\$ 158,184,112	5533	\$ 156,421,307	-1.11%
1301	COULEE CITY	713	\$ 2,008,259	905	\$ 3,412,459	69.92%
1302	ELECTRIC CITY	708	\$ 2,892,286	937	\$ 3,515,848	21.56%
1303	EPHRATA	3311	\$ 49,241,049	3866	\$ 52,231,537	6.07%
1304	GEORGE	543	\$ 4,093,431	717	\$ 4,888,522	19.42%
1305	GRAND COULEE	1107	\$ 10,377,924	1345	\$ 11,106,881	7.02%
1306	HARTLINE	278	\$ 209,238	385	\$ 349,712	67.14%
1307	KRUPP	134	\$ 84,167	154	\$ 77,455	-7.98%
1308	MATTAWA	1082	\$ 8,540,272	1262	\$ 8,175,571	-4.27%
1309	MOSES LAKE	6369	\$ 216,365,984	7227	\$ 224,651,540	3.83%
1310	QUINCY	3012	\$ 276,621,613	3392	\$ 158,132,004	-42.84%
1311	ROYAL CITY	1089	\$ 13,025,809	1294	\$ 10,816,804	-16.96%
1312	SOAP LAKE	1060	\$ 4,159,148	1358	\$ 5,724,129	37.63%
1313	WARDEN	1172	\$ 5,977,705	1401	\$ 6,500,698	8.75%
1315	WILSON CREEK	348	\$ 415,820	409	\$ 385,426	-7.31%
1399	GRANT COUNTY	25606	\$ 752,196,817	30185	\$ 646,389,893	-14.07%
1400	GRAYS HARBOR UNINC COUNTY	4254	\$ 87,276,095	5255	\$ 88,714,631	1.65%
1401	ABERDEEN	4586	\$ 121,004,635	5246	\$ 134,095,229	10.82%
1402	COSMOPOLIS	1012	\$ 4,013,014	1229	\$ 2,761,651	-31.18%
1403	ELMA	2251	\$ 22,040,893	2603	\$ 22,433,210	1.78%
1404	HOQUIAM	2559	\$ 26,176,044	3151	\$ 26,482,598	1.17%
1405	MCCLEARY	1457	\$ 4,518,172	1859	\$ 4,959,997	9.78%
1406	MONTESANO	2418	\$ 18,948,489	2924	\$ 20,402,158	7.67%
1407	OAKVILLE	768	\$ 1,848,876	1019	\$ 5,349,327	189.33%
1408	WESTPORT	1644	\$ 20,578,514	1913	\$ 21,282,529	3.42%
1409	OCEAN SHORES	2749	\$ 46,519,693	3452	\$ 54,683,974	17.55%
1499	GRAYS HARBOR COUNTY	23698	\$ 352,924,425	28651	\$ 381,165,304	8.00%
1500	ISLAND UNINC COUNTY	8590	\$ 192,723,786	10210	\$ 213,240,592	10.65%
1501	COUPEVILLE	2526	\$ 17,169,549	2903	\$ 16,941,093	-1.33%
1502	LANGLEY	2088	\$ 16,231,939	2539	\$ 14,176,615	-12.66%
1503	OAK HARBOR	5519	\$ 116,900,229	6654	\$ 132,291,096	13.17%
1599	ISLAND COUNTY	18723	\$ 343,025,503	22306	\$ 376,649,396	9.80%
1600	JEFFERSON UNINC COUNTY	5613	\$ 85,181,587	6720	\$ 94,776,554	11.26%
1601	PORT TOWNSEND	4824	\$ 77,806,790	5620	\$ 70,776,652	-9.04%
1699	JEFFERSON COUNTY	10437	\$ 162,988,377	12340	\$ 165,553,206	1.57%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
1700	KING UNINC COUNTY	15971	\$ 660,009,553	17800	\$ 743,095,741	12.59%
1701	ALGONA	1645	\$ 8,189,685	1918	\$ 9,392,631	14.69%
1702	AUBURN/KING	11524	\$ 525,751,371	12659	\$ 587,477,823	11.74%
1703	BEAUX ARTS VILLAGE	696	\$ 2,015,514	871	\$ 1,763,540	-12.50%
1704	BELLEVUE	20291	\$ 2,162,870,098	21081	\$ 1,923,417,316	-11.07%
1705	BLACK DIAMOND	3184	\$ 34,150,581	4016	\$ 36,699,481	7.46%
1706	BOTHELL/KING	8779	\$ 182,584,721	9752	\$ 189,141,402	3.59%
1707	CARNATION	2699	\$ 13,670,720	3126	\$ 13,418,027	-1.85%
1708	CLYDE HILL	2364	\$ 35,948,583	2835	\$ 20,739,497	-42.31%
1709	DES MOINES	6099	\$ 110,620,097	7109	\$ 87,304,814	-21.08%
1710	DUVALL	4132	\$ 35,629,987	5267	\$ 40,049,168	12.40%
1711	ENUMCLAW	5532	\$ 102,249,384	6351	\$ 114,328,028	11.81%
1712	COVINGTON	5100	\$ 160,182,596	6229	\$ 169,767,068	5.98%
1713	HUNTS POINT	930	\$ 8,835,187	1093	\$ 6,891,522	-22.00%
1714	ISSAQUAH	10989	\$ 434,744,188	12238	\$ 467,322,203	7.49%
1715	KENT	14629	\$ 750,040,548	15804	\$ 772,622,513	3.01%
1716	KIRKLAND	15296	\$ 790,085,237	16780	\$ 795,983,234	0.75%
1717	LAKE FOREST PARK	4457	\$ 34,972,464	5551	\$ 42,507,585	21.55%
1718	MEDINA	3142	\$ 42,211,372	3827	\$ 50,925,267	20.64%
1719	MERCER ISLAND	8408	\$ 135,286,759	9607	\$ 144,441,523	6.77%
1720	MAPLE VALLEY	6816	\$ 112,160,703	8128	\$ 123,583,147	10.18%
1721	NORMANDY PARK	3119	\$ 19,541,409	3972	\$ 24,774,007	26.78%
1722	NORTH BEND	4848	\$ 88,483,061	5826	\$ 90,525,012	2.31%
1723	PACIFIC/KING	2325	\$ 14,652,638	2870	\$ 19,616,948	33.88%
1724	REDMOND	13826	\$ 1,029,384,359	14714	\$ 1,026,305,365	-0.30%
1725	RENTON	14186	\$ 797,526,012	15452	\$ 757,303,334	-5.04%
1726	SEATTLE	41138	\$ 7,817,826,469	40823	\$ 6,591,262,800	-15.69%
1727	SKYKOMISH	536	\$ 2,664,888	620	\$ 2,278,384	-14.50%
1728	SNOQUALMIE	5621	\$ 83,886,468	6588	\$ 81,866,239	-2.41%
1729	TUKWILA	7664	\$ 585,605,975	8243	\$ 503,022,152	-14.10%
1730	YARROW POINT	1375	\$ 8,968,556	1637	\$ 7,506,456	-16.30%
1731	MILTON/KING	1444	\$ 3,817,668	1682	\$ 5,080,380	33.08%
1732	FEDERAL WAY	11127	\$ 493,983,667	12284	\$ 505,680,990	2.37%
1733	SEATAC	5952	\$ 582,906,072	6428	\$ 302,752,603	-48.06%
1734	BURIEN	7958	\$ 242,322,376	9286	\$ 252,110,664	4.04%
1735	WOODINVILLE	9245	\$ 220,641,504	10069	\$ 210,117,440	-4.77%
1736	NEWCASTLE	4104	\$ 51,959,693	5100	\$ 50,144,576	-3.49%
1737	SHORELINE	9501	\$ 344,942,212	11083	\$ 351,080,781	1.78%
1738	KENMORE	6487	\$ 79,615,571	7654	\$ 94,373,364	18.54%
1739	SAMMAMISH	9071	\$ 181,787,632	10574	\$ 195,728,328	7.67%
1799	KING COUNTY	312210	\$ 18,992,725,578	346947	\$ 17,412,401,353	-8.32%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
1800	KITSAP UNINC COUNTY	12570	\$ 639,514,201	14208	\$ 695,041,794	8.68%
1801	BREMERTON	8208	\$ 293,553,697	9423	\$ 306,987,739	4.58%
1802	PORT ORCHARD	6346	\$ 163,249,446	7447	\$ 185,847,119	13.84%
1803	POULSBO	5895	\$ 131,875,657	6824	\$ 138,997,255	5.40%
1804	BAINBRIDGE ISLAND	7202	\$ 160,966,733	8616	\$ 156,974,819	-2.48%
1899	KITSAP COUNTY	40221	\$ 1,389,159,734	46518	\$ 1,483,848,726	6.82%
1900	KITTITAS UNINC COUNTY	4625	\$ 152,170,050	5775	\$ 157,241,607	3.33%
1901	CLE ELUM	2868	\$ 36,824,557	3539	\$ 41,841,574	13.62%
1902	ELLENSBURG	5577	\$ 154,571,177	6487	\$ 165,566,573	7.11%
1903	KITTITAS CITY	949	\$ 2,687,267	1137	\$ 3,615,096	34.53%
1904	ROSLYN	1113	\$ 6,499,284	1463	\$ 6,519,053	0.30%
1905	SOUTH CLE ELUM	696	\$ 925,380	932	\$ 1,313,890	41.98%
1999	KITTITAS COUNTY	15828	\$ 353,677,715	19333	\$ 376,097,793	6.34%
2000	KLICKITAT UNINC COUNTY	3990	\$ 84,212,692	4886	\$ 58,544,050	-30.48%
2001	BINGEN	1044	\$ 9,733,586	1215	\$ 7,174,814	-26.29%
2002	GOLDENDALE	2147	\$ 17,225,506	2566	\$ 18,781,558	9.03%
2003	WHITE SALMON	2024	\$ 13,575,498	2455	\$ 15,126,075	11.42%
2099	KLICKITAT COUNTY	9205	\$ 124,747,282	11122	\$ 99,626,497	-20.14%
2100	LEWIS UNINC COUNTY	6029	\$ 173,941,451	7253	\$ 181,330,549	4.25%
2101	CENTRALIA	5118	\$ 123,856,552	5918	\$ 105,722,196	-14.64%
2102	CHEHALIS	4656	\$ 149,907,342	5260	\$ 161,485,987	7.72%
2103	MORTON	1306	\$ 9,628,383	1557	\$ 12,684,451	31.74%
2104	MOSSYROCK	877	\$ 2,890,766	1055	\$ 3,350,209	15.89%
2105	NAPAVINE	1269	\$ 12,455,675	1510	\$ 14,948,155	20.01%
2106	PE ELL	528	\$ 1,132,295	664	\$ 1,461,598	29.08%
2107	TOLEDO	1134	\$ 4,140,547	1375	\$ 4,579,616	10.60%
2108	VADER	580	\$ 979,361	790	\$ 1,094,335	11.74%
2109	WINLOCK	1267	\$ 5,306,723	1626	\$ 6,693,921	26.14%
2199	LEWIS COUNTY	22764	\$ 484,239,095	27008	\$ 493,351,017	1.88%
2200	LINCOLN UNINC COUNTY	2057	\$ 17,081,614	2649	\$ 21,529,005	26.04%
2201	ALMIRA	489	\$ 820,114	565	\$ 716,169	-12.67%
2202	CRESTON	389	\$ 469,633	467	\$ 569,871	21.34%
2203	DAVENPORT	1636	\$ 8,653,399	1928	\$ 11,186,558	29.27%
2204	HARRINGTON	527	\$ 689,152	709	\$ 2,984,379	333.05%
2205	ODESSA	917	\$ 3,047,373	1084	\$ 3,143,844	3.17%
2206	REARDAN	706	\$ 5,130,675	799	\$ 2,614,695	-49.04%
2207	SPRAGUE	480	\$ 1,013,034	611	\$ 1,457,542	43.88%
2208	WILBUR	963	\$ 4,279,885	1094	\$ 3,617,415	-15.48%
2299	LINCOLN COUNTY	8164	\$ 41,184,879	9906	\$ 47,819,478	16.11%
2300	MASON UNINC COUNTY	7314	\$ 145,997,988	8681	\$ 176,847,271	21.13%
2301	SHELTON	4371	\$ 91,519,484	5177	\$ 81,436,456	-11.02%
2399	MASON COUNTY	11685	\$ 237,517,472	13858	\$ 258,283,727	8.74%
2400	OKANOGAN UNINC COUNTY	3955	\$ 62,290,869	4832	\$ 70,664,747	13.44%
2401	BREWSTER	1422	\$ 15,307,722	1637	\$ 17,975,397	17.43%
2402	CONCONULLY	413	\$ 825,619	402	\$ 842,935	2.10%
2403	COULEE DAM	667	\$ 2,934,174	884	\$ 2,151,489	-26.68%
2404	ELMER CITY	306	\$ 303,046	429	\$ 277,949	-8.28%
2405	NESPELEM	474	\$ 482,975	559	\$ 725,648	50.25%
2406	OKANOGAN CITY	1658	\$ 14,679,869	1944	\$ 16,350,919	11.38%
2407	OMAK	2665	\$ 60,604,477	2950	\$ 65,322,080	7.78%
2408	OROVILLE	1907	\$ 9,482,870	1822	\$ 8,379,596	-11.63%
2409	PATEROS	661	\$ 3,218,555	786	\$ 3,602,510	11.93%
2410	RIVERSIDE	580	\$ 886,776	674	\$ 768,760	-13.31%
2411	TONASKET	1427	\$ 9,482,427	1760	\$ 11,200,488	18.12%
2412	TWISP	1432	\$ 9,056,840	1784	\$ 10,708,285	18.23%
2413	WINTHROP	1444	\$ 17,622,940	1720	\$ 18,843,384	6.93%
2499	OKANOGAN COUNTY	19011	\$ 207,179,159	22183	\$ 227,814,187	9.96%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
2500	PACIFIC UNINC COUNTY	3795	\$ 46,591,309	4593	\$ 53,901,148	15.69%
2501	ILWACO	1139	\$ 8,031,503	1291	\$ 7,625,553	-5.05%
2502	LONG BEACH	1719	\$ 28,411,371	2061	\$ 28,964,739	1.95%
2503	RAYMOND	1858	\$ 11,382,122	2233	\$ 12,198,489	7.17%
2504	SOUTH BEND	1065	\$ 7,099,228	1329	\$ 8,611,526	21.30%
2599	PACIFIC COUNTY	9576	\$ 101,515,533	11507	\$ 111,301,455	9.64%
2600	PEND OREILLE UNINC COUNTY	2572	\$ 24,519,969	3191	\$ 34,429,955	40.42%
2601	CUSICK	457	\$ 630,931	539	\$ 723,586	14.69%
2602	IONE	644	\$ 1,960,794	809	\$ 2,162,483	10.29%
2603	METALINE	287	\$ 2,261,276	366	\$ 496,469	-78.05%
2604	METALINE FALLS	556	\$ 858,627	558	\$ 771,208	-10.18%
2605	NEWPORT	1950	\$ 14,076,325	2288	\$ 13,546,922	-3.76%
2699	PEND OREILLE COUNTY	6466	\$ 44,307,922	7751	\$ 52,130,623	17.66%
2700	PIERCE UNINC COUNTY	16621	\$ 1,028,423,502	18695	\$ 1,209,267,329	17.59%
2701	BONNEY LAKE	6295	\$ 183,377,308	7535	\$ 211,745,091	15.47%
2702	BUCKLEY	3253	\$ 45,325,360	3940	\$ 47,368,616	4.51%
2703	CARBONADO	625	\$ 4,101,920	726	\$ 1,010,708	-75.36%
2704	DUPONT	3773	\$ 42,364,700	4500	\$ 33,455,906	-21.03%
2705	EATONVILLE	2341	\$ 13,252,761	2778	\$ 17,110,865	29.11%
2706	FIFE	5074	\$ 271,878,629	5736	\$ 322,826,388	18.74%
2707	FIRCREST	2899	\$ 16,201,880	3636	\$ 18,906,437	16.69%
2708	GIG HARBOR	8203	\$ 217,338,775	9100	\$ 245,363,786	12.90%
2709	MILTON/PIERCE	2891	\$ 32,154,762	3492	\$ 44,418,622	38.14%
2710	ORTING	3138	\$ 21,696,969	3855	\$ 27,946,677	28.81%
2711	PUYALLUP	11658	\$ 729,699,327	12654	\$ 721,289,834	-1.15%
2712	ROY	1540	\$ 5,228,205	1796	\$ 5,852,211	11.94%
2713	RUSTON	1161	\$ 9,117,382	1481	\$ 9,907,830	8.67%
2714	SOUTH PRAIRIE	841	\$ 1,657,934	996	\$ 1,665,463	0.45%
2715	STEILACOOM	3103	\$ 12,954,550	3831	\$ 15,576,059	20.24%
2716	SUMNER	6220	\$ 202,144,129	6921	\$ 220,322,479	8.99%
2717	TACOMA	19609	\$ 1,523,190,542	20822	\$ 1,512,920,488	-0.67%
2718	WILKESON	596	\$ 1,064,595	802	\$ 1,068,287	0.35%
2719	UNIVERSITY PLACE	6504	\$ 92,272,143	7664	\$ 102,595,186	11.19%
2720	EDGEWOOD	4095	\$ 43,605,993	5079	\$ 47,518,036	8.97%
2721	LAKEWOOD	9393	\$ 349,889,833	10607	\$ 366,966,568	4.88%
2723	PACIFIC/PIERCE	884	\$ 14,431,994	967	\$ 13,647,153	-5.44%
2724	AUBURN/PIERCE	2792	\$ 22,705,123	3462	\$ 27,248,625	20.01%
2799	PIERCE COUNTY	123509	\$ 4,884,078,316	141075	\$ 5,225,998,644	7.00%
2800	SAN JUAN UNINC COUNTY	5494	\$ 143,270,432	6624	\$ 137,930,883	-3.73%
2801	FRIDAY HARBOR	2967	\$ 54,356,987	3631	\$ 47,694,273	-12.26%
2899	SAN JUAN COUNTY	8461	\$ 197,627,419	10255	\$ 185,625,156	-6.07%
2900	SKAGIT UNINC COUNTY	6767	\$ 144,390,064	8198	\$ 162,845,255	12.78%
2901	ANACORTES	6479	\$ 154,397,477	7443	\$ 157,042,271	1.71%
2902	BURLINGTON	5183	\$ 269,453,109	5797	\$ 267,108,367	-0.87%
2903	CONCRETE	1123	\$ 4,312,197	1292	\$ 5,016,083	16.32%
2904	HAMILTON	432	\$ 1,414,413	481	\$ 1,660,648	17.41%
2905	LA CONNER	1802	\$ 16,383,486	2061	\$ 16,620,870	1.45%
2906	LYMAN	473	\$ 1,290,848	603	\$ 1,377,726	6.73%
2907	MOUNT VERNON	7621	\$ 222,937,691	8661	\$ 245,037,324	9.91%
2908	SEDRO WOOLLEY	4085	\$ 47,147,329	4828	\$ 51,202,964	8.60%
2999	SKAGIT COUNTY	33965	\$ 861,726,614	39364	\$ 907,911,508	5.36%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
3000	SKAMANIA UNINC COUNTY	2840	\$ 22,365,056	3610	\$ 26,877,383	20.18%
3001	NORTH BONNEVILLE	807	\$ 9,864,077	1012	\$ 1,914,871	-80.59%
3002	STEVENSON	1518	\$ 20,855,119	1838	\$ 16,497,223	-20.90%
3099	SKAMANIA COUNTY	5165	\$ 53,084,252	6460	\$ 45,289,477	-14.68%
3100	SNOHOMISH UNINC COUNTY	15274	\$ 1,043,173,412	16927	\$ 1,081,824,057	3.71%
3101	ARLINGTON	6998	\$ 189,318,724	7917	\$ 194,996,653	3.00%
3102	BRIER	2618	\$ 9,906,907	3419	\$ 12,019,211	21.32%
3103	DARRINGTON	1016	\$ 4,577,878	1231	\$ 6,096,070	33.16%
3104	EDMONDS	10380	\$ 251,146,000	11694	\$ 265,791,437	5.83%
3105	EVERETT	15233	\$ 833,249,607	16370	\$ 831,766,687	-0.18%
3106	GOLD BAR	1424	\$ 6,589,141	1711	\$ 8,479,128	28.68%
3107	GRANITE FALLS	2498	\$ 19,851,579	3082	\$ 22,450,225	13.09%
3108	INDEX	456	\$ 778,661	569	\$ 1,006,235	29.23%
3109	LAKE STEVENS	6792	\$ 147,823,483	8317	\$ 162,247,016	9.76%
3110	LYNNWOOD	11301	\$ 706,975,799	12239	\$ 672,084,105	-4.94%
3111	MARYSVILLE	9458	\$ 386,858,487	10619	\$ 421,699,007	9.01%
3112	MONROE	6928	\$ 170,810,333	7668	\$ 173,141,858	1.37%
3113	MOUNTLAKE TERRACE	5637	\$ 78,909,491	6623	\$ 100,051,632	26.79%
3114	MUKILTEO	7110	\$ 85,939,796	8121	\$ 90,839,008	5.70%
3115	SNOHOMISH CITY	6545	\$ 135,757,150	7503	\$ 151,947,181	11.93%
3116	STANWOOD	4407	\$ 75,300,573	5126	\$ 74,313,041	-1.31%
3117	SULTAN	2463	\$ 18,169,231	3162	\$ 23,847,008	31.25%
3118	WOODWAY	1398	\$ 5,693,306	1786	\$ 6,319,920	11.01%
3119	MILL CREEK	6118	\$ 94,163,706	7263	\$ 117,102,990	24.36%
3120	BOTHELL/SNOHOMISH	7363	\$ 188,814,911	8659	\$ 216,480,148	14.65%
3199	SNOHOMISH COUNTY	131417	\$ 4,453,808,175	150006	\$ 4,634,502,617	4.06%
3200	SPOKANE UNINC COUNTY	10893	\$ 522,644,197	12488	\$ 541,073,070	3.53%
3201	AIRWAY HEIGHTS	3148	\$ 73,403,214	3687	\$ 69,863,956	-4.82%
3202	CHENEY	3705	\$ 62,203,418	4382	\$ 49,495,278	-20.43%
3203	DEER PARK	2795	\$ 31,348,077	3397	\$ 38,686,804	23.41%
3204	FAIRFIELD	603	\$ 1,589,450	748	\$ 1,678,440	5.60%
3205	LATAH	263	\$ 207,868	357	\$ 228,321	9.84%
3206	MEDICAL LAKE	2169	\$ 15,360,173	2651	\$ 12,729,115	-17.13%
3207	MILLWOOD	1149	\$ 16,149,674	1518	\$ 18,579,833	15.05%
3208	ROCKFORD	617	\$ 1,786,814	738	\$ 2,107,443	17.94%
3209	SPANGLE	691	\$ 1,671,416	759	\$ 1,516,751	-9.25%
3210	SPOKANE CITY	16427	\$ 1,497,637,149	17610	\$ 1,471,495,847	-1.75%
3211	WAVERLY	182	\$ 73,955	252	\$ 83,976	13.55%
3212	LIBERTY LAKE	4693	\$ 103,971,859	5558	\$ 137,548,431	32.29%
3213	SPOKANE VALLEY	10439	\$ 738,327,492	11870	\$ 802,139,733	8.64%
3299	SPOKANE COUNTY	57774	\$ 3,066,374,756	66015	\$ 3,147,226,998	2.64%
3300	STEVENS UNINC COUNTY	4874	\$ 63,716,225	5843	\$ 76,582,774	20.19%
3301	CHEWELAH	1983	\$ 12,052,859	2404	\$ 13,939,198	15.65%
3302	COLVILLE	3287	\$ 62,404,452	3733	\$ 69,006,824	10.58%
3303	KETTLE FALLS	1423	\$ 6,753,481	1722	\$ 6,993,050	3.55%
3304	MARCUS	164	\$ 98,902	250	\$ 122,496	23.86%
3305	NORTHPORT	814	\$ 1,134,987	717	\$ 1,112,331	-2.00%
3306	SPRINGDALE	553	\$ 912,944	702	\$ 1,204,263	31.91%
3399	STEVENS COUNTY	13098	\$ 147,073,850	15371	\$ 168,960,936	14.88%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
3400	THURSTON UNINC COUNTY	9437	\$ 270,969,522	11088	\$ 310,718,166	14.67%
3401	BUCODA	466	\$ 524,977	568	\$ 583,356	11.12%
3402	LACEY	8948	\$ 392,424,782	10317	\$ 424,042,839	8.06%
3403	OLYMPIA	12493	\$ 629,247,105	13631	\$ 616,872,363	-1.97%
3404	RAINIER	1599	\$ 6,119,470	2093	\$ 7,256,937	18.59%
3405	TENINO	1955	\$ 8,458,897	2295	\$ 9,294,361	9.88%
3406	TUMWATER	6490	\$ 248,652,583	7552	\$ 269,978,016	8.58%
3407	YELM	3948	\$ 63,406,962	4821	\$ 77,151,814	21.68%
3499	THURSTON COUNTY	45336	\$ 1,619,804,298	52365	\$ 1,715,897,852	5.93%
3500	WAHIAKUM UNINC COUNTY	1626	\$ 6,477,406	2073	\$ 8,799,758	35.85%
3501	CATHLAMET	1212	\$ 4,606,101	1342	\$ 4,522,957	-1.81%
3599	WAHIAKUM COUNTY	2838	\$ 11,083,507	3415	\$ 13,322,715	20.20%
3600	WALLA WALLA UNINC COUNTY	4478	\$ 66,967,043	5220	\$ 98,273,588	46.75%
3601	COLLEGE PLACE	2806	\$ 45,777,041	3645	\$ 48,953,014	6.94%
3602	PRESCOTT	609	\$ 1,223,936	614	\$ 1,358,905	11.03%
3603	WAITSBURG	951	\$ 2,025,649	1180	\$ 2,960,025	46.13%
3604	WALLA WALLA CITY	6858	\$ 190,775,956	7868	\$ 194,248,483	1.82%
3699	WALLA WALLA COUNTY	15702	\$ 306,769,625	18527	\$ 345,794,015	12.72%
3700	WHATCOM UNINC COUNTY	8922	\$ 236,443,952	9810	\$ 239,294,262	1.21%
3701	BELLINGHAM	12787	\$ 800,024,174	14229	\$ 811,154,321	1.39%
3702	BLAINE	5733	\$ 63,322,837	5219	\$ 45,770,049	-27.72%
3703	EVERSON	2049	\$ 11,292,387	2474	\$ 12,712,154	12.57%
3704	FERNDALE	5144	\$ 73,203,096	5997	\$ 86,572,575	18.26%
3705	LYNDEN	5021	\$ 82,118,529	5797	\$ 92,454,269	12.59%
3706	NOOKSACK	900	\$ 3,395,780	1202	\$ 4,470,659	31.65%
3707	SUMAS	2945	\$ 12,286,031	2029	\$ 7,723,150	-37.14%
3799	WHATCOM COUNTY	43501	\$ 1,282,086,786	46757	\$ 1,300,151,439	1.41%
3800	WHITMAN UNINC COUNTY	2560	\$ 24,561,631	3032	\$ 30,674,571	24.89%
3801	ALBION	578	\$ 436,204	735	\$ 475,766	9.07%
3802	COLFAX	2098	\$ 21,638,022	2494	\$ 19,724,095	-8.85%
3803	COLTON	598	\$ 941,762	704	\$ 823,273	-12.58%
3804	ENDICOTT	413	\$ 2,917,935	525	\$ 2,014,084	-30.98%
3805	FARMINGTON	307	\$ 199,002	394	\$ 306,400	53.97%
3806	GARFIELD	545	\$ 899,780	679	\$ 964,989	7.25%
3807	LA CROSSE	423	\$ 1,176,598	559	\$ 1,472,798	25.17%
3808	LAMONT	133	\$ 107,006	165	\$ 56,731	-46.98%
3809	MALDEN	189	\$ 86,751	254	\$ 481,071	454.54%
3810	OAKESDALE	546	\$ 973,032	661	\$ 1,010,348	3.84%
3811	PALOUSE	928	\$ 2,562,259	1162	\$ 2,752,653	7.43%
3812	PULLMAN	5791	\$ 156,302,654	6537	\$ 160,499,743	2.69%
3813	ROSALIA	637	\$ 1,197,738	750	\$ 2,071,328	72.94%
3814	ST. JOHN	729	\$ 1,902,156	856	\$ 2,235,889	17.55%
3815	TEKOA	659	\$ 3,117,148	791	\$ 2,160,730	-30.68%
3816	UNIONTOWN	449	\$ 830,956	519	\$ 864,902	4.09%
3899	WHITMAN COUNTY	17583	\$ 219,850,634	20817	\$ 228,589,371	3.98%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
3rd Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2019 COUNT	Q3/2019 TAXABLE	Q3/2020 COUNT	Q3/2020 TAXABLE	
3900	YAKIMA UNINC COUNTY	6422	\$ 180,849,437	7602	\$ 200,275,264	10.74%
3901	GRANDVIEW	2458	\$ 38,759,341	2794	\$ 33,411,345	-13.80%
3902	GRANGER	1061	\$ 4,964,456	1358	\$ 5,534,012	11.47%
3903	HARRAH	515	\$ 1,170,976	691	\$ 5,464,382	366.65%
3904	MABTON	744	\$ 2,600,190	968	\$ 3,206,014	23.30%
3905	MOXEE CITY	1693	\$ 10,929,048	2208	\$ 11,114,705	1.70%
3906	NACHES	1379	\$ 8,563,877	1546	\$ 8,091,633	-5.51%
3907	SELAH	3273	\$ 42,311,527	3946	\$ 48,623,830	14.92%
3908	SUNNYSIDE	3547	\$ 90,861,921	4004	\$ 94,868,851	4.41%
3909	TIETON	790	\$ 5,190,931	964	\$ 3,025,304	-41.72%
3910	TOPPENISH	2016	\$ 24,557,385	2340	\$ 26,767,004	9.00%
3911	UNION GAP	2687	\$ 151,133,550	3003	\$ 152,658,584	1.01%
3912	WAPATO	1639	\$ 10,190,455	1881	\$ 11,957,323	17.34%
3913	YAKIMA CITY	10055	\$ 546,411,995	11157	\$ 572,752,220	4.82%
3914	ZILLAH	1778	\$ 15,435,280	2233	\$ 14,393,271	-6.75%
3999	YAKIMA COUNTY	40057	\$ 1,133,930,369	46695	\$ 1,192,143,742	5.13%
9999	Grand Total	1270166	\$ 47,868,865,087	1459730	\$ 47,813,675,115	-0.12%

Quarterly Business Review

Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click 'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

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

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income
 Table 2 - Summary Of Excise Tax Returns
 Table 3a - County Taxable Retail Sales
 Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

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

0100 Unincorporated Adams County ▼

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

Select a Format:

Html Excel

Create QBR Report

- Click '**Create QBR Report**' to produce a file of local taxable retail sales broken down by industry for the location you choose:

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	32	\$232,726
New & Used Auto Dealers 4411	7	\$221,936
Rv, Boat, Motorcycle Dealers 4412	6	\$757
Automotive Parts & Tire 4413	19	\$10,033
Furniture & Home Furnishing 442	54	\$87,599
Electronics & Appliances 443	62	\$271,606
Building Materials, Garden Equip & Supplies 444	37	\$814,258
Building Materials 4441	24	\$129,747
Lawn & Garden Supplies & Equip 4442	13	\$684,511
Food & Beverage Stores 445	11	\$2,571

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$515,548,815	\$317,878,099	\$1,610,763
Forestry & Logging 113	\$337,725,884	\$287,776,535	\$1,122,962
Fishing & Hunting 114	\$41,001,198	\$15,030,550	\$107,764
Ag & Forestry Support Activities 115	\$225,333,811	\$143,208,741	\$1,730,059
Total:	\$1,119,609,708	\$763,893,925	\$4,571,548
Mining 21			
Sand & Gravel, Quarrying 2123	\$110,159,940	\$106,347,842	\$608,896
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,285,734	\$19,793,070	\$135,975
Total:	\$151,445,674	\$126,140,912	\$744,871
Utilities 22			
Hydroelectric Power Generation 221111	\$8,379,969	\$7,638,070	\$93,565
Alternative Power Generation 221114-221117	\$13,471,540	\$10,462,056	\$57,597
Other Electric Power Generation 221112, 221113, 221118	\$7,380,534	\$6,062,545	\$51,575
Electric Power Generation & Trans. 221121, 221122	\$137,974,346	\$130,839,061	\$1,815,357
Natural Gas Distribution 2212	\$155,685,584	\$16,195,325	\$131,558
Water & Sewer 2213	\$514,824,539	\$456,597,364	\$7,576,171
Total:	\$837,716,512	\$627,794,421	\$9,725,823
Construction 23			
Residential Building & Remodeling 2361	\$3,871,654,663	\$3,604,180,745	\$17,854,708
Nonresidential Building 2362	\$4,330,806,893	\$3,969,030,583	\$18,989,008
Heavy Construction & Highways 237	\$2,619,714,564	\$2,052,941,534	\$10,639,782
Special Trade Contractors 238	\$8,814,683,387	\$7,967,077,927	\$39,026,347
Electrical 23821	\$1,644,116,320	\$1,455,630,590	\$7,197,285
Plumbing & Heating 23822	\$1,621,741,205	\$1,509,854,326	\$7,465,359
Painting 23832	\$354,971,315	\$339,897,754	\$1,640,098
Masonry/drywall 23814, 23831	\$510,740,816	\$467,745,446	\$2,245,087
Roofing 23816	\$448,415,132	\$417,533,819	\$1,988,264
Other Contractors 238 Not Listed Above	\$4,234,698,599	\$3,776,415,992	\$18,490,254
Total:	\$19,636,859,507	\$17,593,230,789	\$86,509,845
Manufacturing 31-33			
Food Products 311	\$4,879,393,751	\$1,916,767,689	\$7,314,769
Milling Of Grains 3112	\$176,979,034	\$99,139,671	\$455,602
Fruits & Vegetables 3114	\$1,306,871,721	\$148,468,388	\$671,613
Dairy Products 3115	\$681,281,629	\$93,078,321	\$452,198
Meat Products 3116	\$554,213,149	\$551,433,222	\$853,697
Seafood Products 3117	\$651,680,931	\$137,869,273	\$686,158
Bakery Products 3118	\$624,715,421	\$322,255,075	\$1,567,194
Other Food Items 3111, 3113, 3119	\$883,651,866	\$564,523,739	\$2,628,307
Beverages 312	\$800,833,288	\$510,346,362	\$2,473,710
Textiles 313,314	\$218,952,044	\$120,360,799	\$581,864
Apparel 315	\$45,974,164	\$27,197,372	\$134,684
Leather & Allied Products 316	\$32,501,863	\$14,602,509	\$71,091
Lumber & Wood Products 321	\$2,492,046,167	\$1,495,823,761	\$5,913,633
Sawmills 3211	\$1,096,074,451	\$661,439,602	\$2,367,785

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$332,171,586	\$206,486,763	\$831,367
Millwork, Windows, Wood Products 3219	\$1,063,800,130	\$627,897,396	\$2,714,481
Paper Products 322	\$1,597,242,835	\$967,248,567	\$3,842,867
Pulp & Paper Mills 3221	\$902,684,501	\$511,967,667	\$1,857,291
Other Paper Products 3222	\$694,558,334	\$455,280,900	\$1,985,576
Commercial Printing 323	\$172,875,157	\$139,756,875	\$693,253
Petroleum & Coal Products 324	\$2,486,608,911	\$2,215,652,453	\$10,839,008
Petroleum Refining 32411	\$2,259,695,348	\$2,050,536,361	\$10,035,563
Asphalt/petroleum/coal Products 32412, 32419	\$226,913,563	\$165,116,092	\$803,445
Chemicals 325	\$1,885,552,858	\$1,092,748,109	\$5,523,101
Chemicals, Pesticides & Fertilizers 3251, 3253	\$666,834,629	\$351,967,281	\$1,854,492
Resins, Synthetic Fibers & Filaments 3252	\$196,428,672	\$121,927,184	\$590,163
Pharmaceuticals 3254	\$625,407,266	\$391,997,173	\$1,902,623
Paint, Coating & Adhesives 3255	\$47,987,893	\$29,818,858	\$171,843
Soap, Cleaning Compound & Toiletries 3256	\$247,409,136	\$122,367,756	\$591,866
Other Chemical Products 3259	\$101,485,262	\$74,669,857	\$412,114
Plastics & Rubber Products 326	\$757,456,497	\$485,548,560	\$2,348,616
Nonmetallic Minerals 327	\$874,639,785	\$665,623,984	\$3,352,165
Primary Metals 331	\$608,204,193	\$410,800,999	\$1,930,651
Iron & Steel Mills 3311, 3312	\$321,749,158	\$214,846,845	\$1,038,350
Aluminum Smelting 3313	\$115,540,442	\$92,420,455	\$386,958
Other Nonferrous Metals 3314	\$18,055,371	\$17,114,352	\$82,794
Foundries 3315	\$152,859,222	\$86,419,347	\$422,549
Fabricated Metal Products 332	\$1,853,879,318	\$1,183,533,913	\$5,741,926
Machinery 333	\$1,444,510,605	\$814,157,939	\$4,023,638
Farm & Construction Implements 3331	\$169,073,651	\$101,917,501	\$491,300
Industrial Machinery 3332	\$299,892,952	\$139,320,643	\$693,062
Commercial & Other Equipment 3333-3336 & 3339	\$975,544,002	\$572,919,795	\$2,839,276
Computers & Electronics 334	\$3,150,459,120	\$1,356,315,863	\$6,790,592
Computer Hardware 3341	\$78,725,014	\$34,907,622	\$198,236
Telephone & Communications Equipment 3342	\$146,581,265	\$69,577,340	\$341,922
Audio & Video Equipment 3343	\$40,497,218	\$13,355,706	\$73,284
Semiconductors 3344	\$836,996,856	\$390,835,912	\$1,731,970
Instruments 3345	\$2,018,079,511	\$829,432,406	\$4,340,671
Software, Other Magnetic & Optical Media 3346	\$29,579,256	\$18,206,877	\$104,509
Electrical Equipment & Appliances 335	\$1,022,962,020	\$332,828,749	\$1,724,792
Lighting Equipment 3351	\$64,405,676	\$13,925,632	\$76,030
Household Appliances 3352	\$1,710,997	\$1,625,100	\$7,861
Other Electric Equipment 3353, 3359	\$956,845,347	\$317,278,017	\$1,640,901
Transportation Equipment 336	\$8,304,136,368	\$4,939,805,778	\$24,012,116
Motor Vehicles & Parts 3361, 3362, 3363	\$548,273,025	\$354,208,380	\$1,716,115
Aircraft, Aerospace & Parts 3364	\$7,401,151,884	\$4,306,193,638	\$20,900,687
Ships & Boats 3366	\$316,337,459	\$250,525,619	\$1,253,972
Railroad, Other Transportation Equip. 3365, 3369	\$38,374,000	\$28,878,141	\$141,342
Furniture & Related Products 337	\$399,377,790	\$286,420,318	\$1,383,327
Other Manufacturing 339	\$1,342,015,304	\$802,762,570	\$4,021,618
Other Medical Equip & Supplies 339112, 339115	\$156,963,078	\$101,497,308	\$520,934
Dental Laboratories 339116	\$44,855,044	\$39,013,587	\$233,849
Sporting And Athletic Goods 33992	\$203,687,003	\$66,365,008	\$324,198

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$936,510,179	\$595,886,667	\$2,942,637
Total:	\$34,369,622,038	\$19,778,303,169	\$92,717,421
Wholesale Trade 42			
Durable Goods 423	\$22,528,678,300	\$16,840,978,180	\$85,698,986
Motor Vehicles & Parts 4231	\$3,674,415,619	\$3,276,744,108	\$16,534,615
Furniture & Home Furnishings 4232	\$527,684,309	\$385,172,889	\$1,902,321
Lumber & Construction Materials 4233	\$3,238,931,500	\$2,498,788,834	\$11,845,034
Professional & Commercial Equipment 4234	\$3,905,374,384	\$3,142,926,531	\$17,350,681
Metal & Mineral (except Petroleum) 4235	\$794,779,142	\$597,185,047	\$2,891,241
Electrical Equipment 4236	\$2,244,024,991	\$1,958,223,312	\$10,021,058
Hardware, Plumbing, Heating Equipment 4237	\$1,385,393,287	\$1,143,089,002	\$5,598,268
Machinery & Equipment 4238	\$3,204,308,977	\$2,566,110,988	\$12,650,713
Sporting & Recreational Goods & Supplies 423910	\$454,470,423	\$303,597,256	\$1,493,565
Toy & Hobby Goods & Supplies 423920	\$1,895,176,839	\$112,976,072	\$595,883
Other Misc Durable Goods 423930, 423940, 423990	\$1,204,118,829	\$856,164,141	\$4,815,607
Nondurable Goods: 424	\$23,144,282,692	\$16,135,047,055	\$68,945,932
Paper & Paper Products 4241	\$642,029,460	\$532,331,518	\$2,475,975
Drugs & Sundries 4242	\$3,000,155,894	\$2,829,398,298	\$7,126,066
Apparel 4243	\$1,246,816,035	\$302,742,285	\$1,486,786
Food Products 4244	\$9,974,420,828	\$6,165,818,546	\$26,498,203
Farm Products 4245	\$482,356,014	\$293,493,817	\$1,572,538
Chemicals & Plastics 4246	\$814,948,975	\$592,190,263	\$2,880,023
Petroleum Products 4247	\$2,533,329,709	\$2,165,372,867	\$11,120,615
Beer & Ale 424810	\$295,925,390	\$287,703,016	\$1,392,842
Wine & Distilled Alcoholic Beverages 424820	\$1,299,250,487	\$1,000,782,388	\$4,898,418
Farm Supplies 42491	\$905,709,163	\$514,231,268	\$2,576,019
Tobacco & Tobacco Products 42494	\$350,227,507	\$323,334,333	\$1,565,057
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,599,113,230	\$1,127,648,456	\$5,353,390
Electronic Markets, Agents, Brokers 425	\$376,351,561	\$242,892,325	\$1,734,036
Total:	\$46,049,312,553	\$33,218,917,560	\$156,378,954
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,406,162,967	\$7,455,671,357	\$38,561,996
New & Used Auto Dealers 4411	\$6,282,819,708	\$5,659,756,882	\$29,530,025
Rv, Boat, Motorcycle Dealers 4412	\$1,011,350,588	\$840,595,795	\$4,383,747
Automotive Parts & Tires 4413	\$1,111,992,671	\$955,318,680	\$4,648,224
Furniture & Home Furnishings 442	\$1,124,546,112	\$1,019,551,154	\$4,884,487
Electronics & Appliances 443	\$2,821,754,289	\$2,374,696,181	\$14,836,704
Household Appliances 443141	\$182,023,071	\$177,278,850	\$860,140
Electronic Stores 443142	\$2,639,731,218	\$2,197,417,331	\$13,976,564
Bldg. Materials, Garden Supplies 444	\$3,887,720,339	\$3,652,571,767	\$17,487,716
Building Materials 4441	\$3,393,099,967	\$3,204,901,276	\$15,285,943
Lawn & Garden Supplies 4442	\$494,620,372	\$447,670,491	\$2,201,773
Food & Beverages (off-premises) 445	\$5,508,275,103	\$5,151,131,017	\$25,329,279
Grocery & Convenience Stores 4451	\$4,819,254,732	\$4,600,312,138	\$22,816,596
Other Food Stores/specialty Foods 4452	\$473,447,549	\$378,798,246	\$1,673,051
Beer, Wine And Liquor Stores 4453	\$215,572,822	\$172,020,633	\$839,632
Drug Stores & Personal Care Stores 446	\$3,458,946,876	\$3,102,925,917	\$15,904,415
Gas Stations (incl. Convenience Stores) 447	\$2,382,412,276	\$1,868,257,681	\$9,316,724
Apparel & Accessories 448	\$1,215,105,592	\$1,084,895,812	\$5,258,339
Clothing Stores 4481	\$914,930,645	\$839,709,646	\$4,069,783

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$96,117,957	\$90,237,219	\$426,018
Jewelry & Luggage Stores 4483	\$204,056,990	\$154,948,947	\$762,538
Sporting Goods, Toy/hobby/book/music 451	\$1,552,161,716	\$1,065,248,925	\$5,193,299
Sporting Goods 45111	\$918,663,796	\$777,612,934	\$3,735,813
Hobby & Toy Stores 45112	\$383,064,905	\$125,131,573	\$621,297
Sewing Supplies 45113	\$44,269,746	\$40,485,336	\$193,136
Musical Instruments 45114	\$59,394,143	\$53,030,985	\$275,152
Book, Periodical & Music Stores 45121	\$146,769,126	\$68,988,097	\$367,901
Department Stores 4522	\$288,553,890	\$277,686,945	\$1,336,092
Warehouse Clubs And Superstores 452311	\$9,356,791,837	\$6,282,547,813	\$30,002,102
All Other General Merchandise Stores 452319	\$305,117,001	\$261,622,491	\$1,266,071
Electronic Shopping And Mail-order Houses 4541	\$1,089,020,559	\$789,765,769	\$4,545,202
Miscellaneous Retailers 453, 4542, 4543	\$6,161,698,934	\$3,367,795,530	\$18,387,877
Total:	\$47,558,267,491	\$37,754,368,359	\$192,310,303
Transportation 48-492			
Air Transportation 481	\$24,701,089	\$18,152,506	\$161,018
Railroads 482	\$32,534,171	\$32,534,171	\$392,497
Water Transportation 483	\$22,557,744	\$12,341,371	\$92,931
Truck Transportation 484	\$280,700,854	\$230,581,775	\$2,008,919
Transit & Ground Passenger Transport 485	\$52,903,034	\$38,739,189	\$345,117
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$20,966,878	\$16,058,134	\$103,286
Support Activities For Transportation 488	\$975,342,107	\$879,633,810	\$4,876,614
Postal Service, Couriers And Messengers 491, 492	\$230,474,610	\$55,083,533	\$497,974
Total:	\$1,647,082,948	\$1,290,026,950	\$8,497,338
Warehousing & Storage 493			
Total:	\$254,393,444	\$231,751,069	\$1,327,025
Information 51			
Publishing (except Internet) 511	\$1,974,911,978	\$1,205,514,922	\$13,228,291
Newspapers 51111	\$80,246,733	\$79,561,198	\$330,003
Books & Periodicals 51112, 51113	\$106,306,631	\$87,005,149	\$609,772
Software 5112	\$1,544,854,460	\$815,619,035	\$6,695,600
Other Publishers 51114, 51119	\$243,504,154	\$223,329,540	\$5,592,916
Motion Picture Production 512	\$194,229,345	\$161,244,184	\$2,257,402
Radio & Tv Broadcasting, Cable Tv 515	\$815,672,749	\$711,073,247	\$11,342,108
Telecommunications 517	\$3,009,789,828	\$2,955,028,468	\$33,914,830
Wired Telecommunications Carriers 517311	\$737,111,073	\$735,332,905	\$7,459,522
Wireless Telecommunications Carriers 517312	\$1,277,762,114	\$1,274,536,953	\$14,901,329
Satellite And Other Telecommunications 5174, 5179	\$994,916,641	\$945,158,610	\$11,553,979
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,334,577,199	\$591,009,795	\$8,365,378
Other Information Services 519	\$652,855,346	\$475,552,581	\$9,102,518
Total:	\$7,982,036,445	\$6,099,423,197	\$78,210,527
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$7,004,294,889	\$5,857,897,098	\$123,601,743
Securities & Other Financial Investment 523, 525	\$2,756,473,056	\$1,902,094,770	\$33,725,240
Insurance Agents & Brokers 524	\$2,546,342,562	\$1,268,283,836	\$12,101,074
Real Estate Agents & Brokers 531	\$1,941,592,779	\$1,854,026,081	\$28,448,052
Rental Of Tangible Personal Property 532	\$1,664,515,182	\$1,466,617,217	\$7,954,256
Lessors Of Nonfinancial Intangibles 533	\$125,387,802	\$110,923,375	\$1,633,665
Total:	\$16,038,606,270	\$12,459,842,377	\$207,464,030

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, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$17,894,732,812	\$10,872,243,447	\$148,510,551
Legal Services 5411	\$1,481,386,734	\$1,392,528,417	\$21,968,193
Accounting Services 5412	\$932,432,965	\$829,020,392	\$13,292,439
Architectural Services 54131	\$466,557,907	\$410,827,962	\$6,875,939
Engineering Services 54133	\$1,481,076,683	\$1,324,128,461	\$16,302,634
Other Related Services 54132, 54134-54138	\$218,566,175	\$193,630,480	\$2,842,340
Specialized Design Services 5414	\$320,023,624	\$202,314,487	\$2,065,191
Computer System Design Services 5415	\$6,455,226,198	\$2,423,019,503	\$29,097,363
Consulting Services 5416	\$3,528,412,572	\$2,413,828,913	\$34,682,239
Scientific Research & Development Services 5417	\$1,144,149,433	\$311,083,646	\$2,957,378
Advertising & Public Relations 5418	\$435,661,072	\$347,394,881	\$4,974,218
Other Professional Services 5419	\$1,431,239,449	\$1,024,466,305	\$13,452,617
Management Services 55	\$141,128,530	\$105,900,640	\$1,536,569
Administrative & Support Services 561	\$9,564,906,873	\$6,704,483,094	\$73,588,939
Employment Services 5613	\$957,215,103	\$838,959,254	\$13,081,863
Travel Services 5615	\$2,048,210,764	\$121,326,561	\$1,421,466
Investigation & Security Services 5616	\$403,546,278	\$366,034,423	\$4,447,826
Building Services & Janitorial 5617	\$1,126,270,808	\$1,076,189,949	\$8,955,593
Other 5611, 5612, 5614, 5619	\$5,029,663,920	\$4,301,972,907	\$45,682,191
Waste Treatment/collection 562	\$1,180,268,121	\$1,122,706,438	\$12,631,596
Schools (public, Private, Technical) 61	\$622,935,476	\$312,494,262	\$4,043,643
Health Services 62	\$13,847,452,256	\$9,734,183,470	\$150,649,922
Ambulatory Health Care Services 621	\$6,365,301,707	\$5,345,073,730	\$88,809,904
Physicians 6211	\$2,544,288,799	\$2,049,553,941	\$35,893,616
Dentists 6212	\$1,064,186,498	\$1,052,148,429	\$17,443,891
Other Health Practitioners 6213	\$909,623,369	\$841,101,066	\$12,719,872
Outpatient Care Centers 6214	\$921,542,861	\$682,867,296	\$11,603,287
Medical & Diagnostic Laboratories 6215	\$455,524,397	\$276,180,699	\$4,557,556
Home Health Care 6216	\$270,651,025	\$259,915,639	\$3,355,915
Other Ambulatory Health Care 6219	\$199,484,758	\$183,306,660	\$3,235,767
Hospitals 622	\$6,349,775,962	\$3,527,951,350	\$51,677,617
Nursing & Retirement Homes 623	\$646,979,644	\$585,226,549	\$6,443,036
Social Services & Day Care 624	\$485,394,943	\$275,931,841	\$3,719,365
Arts, Entertainment, & Recreation 71	\$625,413,375	\$495,994,999	\$4,708,105
Performing Arts, Spectator Sports 711	\$197,061,855	\$127,691,946	\$1,815,734
Museums, Historical Sites, Etc. 712	\$27,007,763	\$11,267,105	\$128,464
Amusement, Gambling, Recreation 713	\$401,343,757	\$357,035,948	\$2,763,907
Accommodations 721	\$623,268,651	\$561,533,636	\$3,181,626
Restaurants, Food Services 7223, 7225	\$3,431,483,342	\$3,374,610,759	\$17,307,776
Drinking Places 7224	\$147,420,340	\$130,608,715	\$745,604
Auto Repair & Services 8111	\$830,524,704	\$802,506,018	\$3,865,548
Other Repair Services 8112-8114	\$628,188,439	\$464,286,250	\$2,467,972
Personal Services 812	\$731,204,656	\$685,527,019	\$8,082,749
Personal Care (barber, Beauty, Etc.) 8121	\$300,588,218	\$293,336,433	\$4,067,089
Death Care Services 8122	\$66,331,618	\$64,815,445	\$848,892
Laundry & Dry Cleaning 8123	\$106,936,394	\$104,597,028	\$767,065
Other Personal Services 8129	\$257,348,426	\$222,778,113	\$2,399,703
Religious, Civic & Other Organizations 813, 814	\$219,956,353	\$127,783,744	\$1,883,896
Public Administration, 92	\$106,491,128	\$99,503,240	\$1,500,301
Total:	\$50,595,375,056	\$35,594,365,731	\$434,704,797
Total All Industries			
Total:	\$226,240,327,646	\$165,538,058,459	\$1,273,162,482

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

*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	\$6,500,178,471	\$5,126,493,940	\$333,222,157
New & Used Auto Dealers 4411	\$4,930,526,263	\$3,855,790,425	\$250,626,436
Rv, Boat, Motorcycle Dealers 4412	\$863,154,709	\$671,909,473	\$43,674,122
Automotive Parts & Tire 4413	\$706,497,499	\$598,794,042	\$38,921,599
Furniture & Home Furnishings 442	\$871,314,781	\$774,756,909	\$50,359,193
Electronics & Appliances 443	\$1,863,442,555	\$1,330,587,642	\$86,488,212
Building Materials, Garden Equip & Supplies 444	\$2,774,304,883	\$2,588,238,720	\$168,235,548
Building Materials 4441	\$2,411,614,552	\$2,302,568,411	\$149,666,980
Lawn & Garden Supplies & Equipment 4442	\$362,690,331	\$285,670,309	\$18,568,568
Food & Beverage Stores 445	\$4,905,754,229	\$1,246,872,112	\$81,046,720
Grocery & Convenience Stores 4451	\$4,529,276,009	\$1,118,389,948	\$72,695,363
Other Food & Beverage Stores 4452, 4453	\$376,478,220	\$128,482,164	\$8,351,357
Drug/health Stores 446	\$2,685,356,833	\$903,244,345	\$58,710,932
Gas Stations & Convenience Stores W/pumps 447	\$2,001,006,057	\$553,937,626	\$36,005,964
Apparel & Accessories 448	\$1,114,421,901	\$1,008,320,657	\$65,540,889
Clothing & Shoe Stores 4481, 4482	\$925,932,909	\$868,552,670	\$56,455,961
Jewelry & Luggage Stores 4483	\$188,488,992	\$139,767,987	\$9,084,928
Sporting Goods, Toys, Book & Music Stores 451	\$1,064,813,675	\$856,493,255	\$55,672,098
Sporting Goods, Toys, Hobby/craft Stores 4511	\$928,998,009	\$795,922,681	\$51,734,996
Book/periodical/music Store 4512	\$135,815,666	\$60,570,574	\$3,937,102
General Merchandise Stores 452	\$9,609,499,929	\$3,261,231,192	\$211,980,046
Department Stores 4522	\$286,186,051	\$270,120,530	\$17,557,835
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$9,323,313,878	\$2,991,110,662	\$194,422,211
Electronic Shopping And Mail-order Houses 4541	\$821,569,783	\$549,429,424	\$35,712,909
Miscellaneous Retailers 453, 4542, 4543	\$4,731,763,951	\$3,626,781,742	\$235,740,932
Total:	\$38,943,427,048	\$21,826,387,564	\$1,418,715,600
Agriculture, Forestry, Fishing 11			
Total:	\$92,782,172	\$28,168,684	\$1,830,979
Mining 21			
Total:	\$43,113,034	\$25,500,529	\$1,657,539
Utilities 22			
Total:	\$50,183,032	\$29,442,743	\$1,913,781
Construction 23			
Construction Of Buildings 236	\$6,713,231,275	\$5,876,705,806	\$381,986,083
Heavy Construction & Highways 237	\$1,324,560,730	\$841,518,490	\$54,698,711
Special Trade Contractors 238	\$3,809,924,333	\$3,445,550,213	\$223,961,089
Total:	\$11,847,716,338	\$10,163,774,509	\$660,645,883

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$2,987,398,164	\$839,146,619	\$54,544,614
Wholesale Trade 42			
Durable Goods 423	\$4,160,527,308	\$2,404,781,101	\$156,310,829
Nondurable Goods 424	\$1,209,409,789	\$545,759,203	\$35,474,373
Electronic Markets, Agents & Brokers 425	\$35,592,917	\$21,898,591	\$1,423,412
Total:	\$5,405,530,014	\$2,972,438,895	\$193,208,614
Transportation & Warehousing 48-49			
Total:	\$390,858,721	\$307,438,445	\$19,983,509
Information 51			
Total:	\$2,413,657,939	\$1,620,737,428	\$105,347,951
Finance, Insurance 52			
Total:	\$554,168,034	\$401,332,568	\$26,086,620
Real Estate, Rental/leasing 53			
Total:	\$1,206,588,165	\$1,022,345,498	\$66,452,495
Professional, Scientific & Technical Services 54			
Total:	\$4,746,219,211	\$1,321,593,391	\$85,903,672
Management, Education & Health Services 55-62			
Total:	\$3,067,396,212	\$2,312,233,859	\$150,295,369
Arts, Entertainment & Recreation 71			
Total:	\$324,658,829	\$281,513,581	\$18,298,415
Accommodations & Food Services 72			
Accommodations 721	\$562,936,570	\$487,822,522	\$31,708,490
Restaurants, Food Services & Drinking Places 722	\$3,224,026,299	\$3,017,916,018	\$196,164,664
Total:	\$3,786,962,869	\$3,505,738,540	\$227,873,154
Other Services 81			
Repair & Maintenance 811	\$1,012,931,120	\$870,702,917	\$56,595,770
Personal Service 812	\$232,846,172	\$204,740,716	\$13,308,181
Religious, Civic & Other Organization 813, 814	\$24,115,729	\$13,988,035	\$909,227
Total:	\$1,269,893,021	\$1,089,431,668	\$70,813,178
Public Administration 92			
Total:	\$20,395,687	\$18,259,633	\$1,186,877
Total All Industries			
Total:	\$77,150,948,490	\$47,765,484,154	\$3,104,758,250

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2020

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$448,296,930	\$398,702,998	\$20,050,780
Miscellaneous	0	\$45,386,671	\$43,207,323	\$2,172,897
Total:	0.05	\$493,683,601	\$441,910,321	\$22,223,677
Sewer Collection				
Sewerage Systems	0	\$106,727,428	\$39,800,233	\$1,533,105
Miscellaneous	0	\$90,485,079	\$59,740,918	\$2,301,220
Total:	0.039	\$197,212,507	\$99,541,151	\$3,834,325
Power				
Total:	0.039	\$2,029,488,764	\$1,645,625,825	\$63,741,673
Gas Distribution/telegraph				
Total:	0.039	\$175,411,340	\$173,462,758	\$6,681,789
Motor Transportation				
Local/suburban Transit	0	\$139,481,098	\$49,614,718	\$955,588
Trucking	0	\$970,084,379	\$314,478,185	\$6,056,879
Railroads	0	\$28,425,117	\$23,118,676	\$445,267
Miscellaneous	0	\$268,621,445	\$168,891,946	\$3,252,860
Total:	0.019	\$1,406,612,039	\$556,103,525	\$10,710,594
Urban Transportation				
Local/suburban Transit	0	\$47,921,757	\$42,349,421	\$271,878
Trucking	0	\$86,152,321	\$62,394,062	\$400,572
Miscellaneous	0	\$109,564,666	\$90,467,649	\$580,797
Total:	0.006	\$243,638,744	\$195,211,132	\$1,253,247
Other Public Service				
Water Transport	0	\$87,281,947	\$27,844,819	\$536,291
Miscellaneous	0	\$279,365,341	\$43,400,221	\$835,888
Total:	0.019	\$366,647,288	\$71,245,040	\$1,372,179
Log Hauling Over Public Highways				
Total:	0.014	\$56,638,771	\$35,227,675	\$482,478
Total Public Utility Taxes				
Total:	N/A	\$4,969,333,054	\$3,218,327,427	\$110,299,962

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,
Research & Fiscal Analysis division via email at
DORSTATISTICS@DOR.WA.GOV.**