

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 3, 2021**

**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 2021**

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**February 2022**

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# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

## TABLE OF CONTENTS

### OVERVIEW

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING**  
Amounts by Tax Types and Tax Classifications

**Table 3&4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES**  
Previous to Current Period Comparison

**Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)**  
**TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>)**  
**& TAX CLASSIFICATION**

### APPENDIX A: FREQUENTLY ASKED QUESTIONS

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<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>. 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 (NAICS<sup>1</sup>)** 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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 (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

### **Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

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

### **Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	859	\$532,911,749
Forestry & Logging 113	542	\$421,910,836
Fishing & Hunting 114	136	\$48,439,533
Ag & Forestry Support Activities 115	591	\$276,380,681
<b>Total:</b>	<b>2,128</b>	<b>\$1,279,642,799</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	95	\$109,883,447
Other Extraction & Support Act. 211, 2121, 2122, 213	44	\$37,662,736
<b>Total:</b>	<b>139</b>	<b>\$147,546,183</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	13	\$447,524,488
Alternative Power Generation 221114-221117	16	\$90,953,951
Other Electric Power Generation 221112, 221113, 221118	6	\$408,603,060
Electric Power Generation & Trans. 221121, 221122	61	\$2,045,539,857
Natural Gas Distribution 2212	10	\$191,127,220
Water & Sewer 2213	570	\$1,331,570,800
<b>Total:</b>	<b>676</b>	<b>\$4,515,319,376</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	17,748	\$4,787,143,424
Nonresidential Building 2362	976	\$4,664,568,119
Heavy Construction & Highways 237	1,149	\$2,509,948,554
Special Trade Contractors 238	25,668	\$9,942,507,885
Electrical 23821	2,843	\$1,808,853,109
Plumbing & Heating 23822	3,096	\$1,895,779,405
Painting 23832	3,561	\$408,430,807
Masonry/drywall 23814, 23831	1,576	\$525,842,595
Roofing 23816	1,173	\$593,856,091
Other Contractors 238 Not Listed Above	13,419	\$4,709,745,878
<b>Total:</b>	<b>45,541</b>	<b>\$21,904,167,982</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,327	\$5,360,130,864
Milling Of Grains 3112	20	\$179,378,573
Fruits & Vegetables 3114	80	\$1,416,905,466
Dairy Products 3115	32	\$722,013,534
Meat Products 3116	66	\$667,850,309
Seafood Products 3117	50	\$794,668,430
Bakery Products 3118	766	\$651,556,846
Other Food Items 3111, 3113, 3119	313	\$927,757,706
Beverages 312	1,081	\$910,957,878
Textiles 313,314	296	\$234,567,958
Apparel 315	271	\$55,144,231
Leather & Allied Products 316	44	\$43,383,065
Lumber & Wood Products 321	458	\$2,829,538,283
Sawmills 3211	76	\$1,084,436,253
Plywood & Trusses 3212	45	\$504,158,414
Millwork, Windows, Wood Products 3219	337	\$1,240,943,616
Paper Products 322	112	\$1,905,421,157
Pulp & Paper Mills 3221	34	\$1,049,125,082

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Other Paper Products 3222	78	\$856,296,075
Commercial Printing 323	813	\$232,937,417
Petroleum & Coal Products 324	37	\$5,210,812,271
Petroleum Refining 32411	15	\$4,927,734,451
Asphalt/petroleum/coal Products 32412, 32419	22	\$283,077,820
Chemicals 325	652	\$1,820,923,728
Chemicals, Pesticides & Fertilizers 3251, 3253	97	\$844,021,896
Resins, Synthetic Fibers & Filaments 3252	30	\$124,714,551
Pharmaceuticals 3254	306	\$637,175,681
Paint, Coating & Adhesives 3255	28	\$44,754,451
Soap, Cleaning Compound & Toiletries 3256	130	\$64,922,551
Other Chemical Products 3259	61	\$105,334,598
Plastics & Rubber Products 326	247	\$988,489,794
Nonmetallic Minerals 327	303	\$902,697,758
Primary Metals 331	135	\$741,866,006
Iron & Steel Mills 3311, 3312	62	\$453,685,448
Aluminum Smelting 3313	19	\$64,732,480
Other Nonferrous Metals 3314	17	\$24,846,263
Foundries 3315	37	\$198,601,815
Fabricated Metal Products 332	1,257	\$2,066,789,133
Machinery 333	689	\$1,508,816,413
Farm & Construction Implements 3331	90	\$185,354,398
Industrial Machinery 3332	126	\$348,169,126
Commercial & Other Equipment 3333-3336 & 3339	473	\$975,292,889
Computers & Electronics 334	533	\$2,514,815,464
Computer Hardware 3341	42	\$61,353,387
Telephone & Communications Equipment 3342	68	\$173,653,440
Audio & Video Equipment 3343	25	\$33,920,975
Semiconductors 3344	96	\$896,379,366
Instruments 3345	263	\$1,323,908,149
Software, Other Magnetic & Optical Media 3346	39	\$25,600,147
Electrical Equipment & Appliances 335	155	\$955,035,516
Lighting Equipment 3351	37	\$45,173,471
Household Appliances 3352	11	\$3,225,104
Other Electric Equipment 3353, 3359	107	\$906,636,941
Transportation Equipment 336	482	\$12,879,795,753
Motor Vehicles & Parts 3361, 3362, 3363	140	\$469,834,473
Aircraft, Aerospace & Parts 3364	124	\$12,072,128,158
Ships & Boats 3366	174	\$292,174,800
Railroad, Other Transportation Equip. 3365, 3369	44	\$45,658,322
Furniture & Related Products 337	547	\$460,902,714
Other Manufacturing 339	1,532	\$1,516,968,732
Other Medical Equip & Supplies 339112, 339115	143	\$196,353,398
Dental Laboratories 339116	193	\$53,535,621
Sporting And Athletic Goods 33992	97	\$214,065,243
All Other Miscellaneous Mfg 3399 Not Listed Above	1,099	\$1,053,014,470
<b>Total:</b>	<b>10,971</b>	<b>\$43,139,994,135</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	8,936	\$25,333,939,807
Motor Vehicles & Parts 4231	648	\$3,657,708,903
Furniture & Home Furnishings 4232	492	\$482,879,298
Lumber & Construction Materials 4233	757	\$3,602,977,050

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Professional & Commercial Equipment 4234	1,566	\$4,728,803,607
Metal & Mineral (except Petroleum) 4235	322	\$1,384,548,009
Electrical Equipment 4236	1,097	\$2,529,708,756
Hardware, Plumbing, Heating Equipment 4237	566	\$1,588,430,411
Machinery & Equipment 4238	2,007	\$3,486,218,321
Sporting & Recreational Goods & Supplies 423910	375	\$483,227,037
Toy & Hobby Goods & Supplies 423920	111	\$1,593,563,321
Other Misc Durable Goods 423930, 423940, 423990	995	\$1,795,875,094
Nondurable Goods: 424	6,510	\$28,079,381,935
Paper & Paper Products 4241	268	\$725,290,186
Drugs & Sundries 4242	447	\$3,183,057,925
Apparel 4243	431	\$793,782,178
Food Products 4244	1,904	\$11,383,559,089
Farm Products 4245	340	\$469,758,334
Chemicals & Plastics 4246	446	\$968,627,319
Petroleum Products 4247	177	\$4,996,034,067
Beer & Ale 424810	118	\$320,065,746
Wine & Distilled Alcoholic Beverages 424820	516	\$1,326,657,216
Farm Supplies 42491	260	\$1,701,824,686
Tobacco & Tobacco Products 42494	69	\$338,734,764
Other Misc Nondurable Goods 4249 Not Listed Above	1,534	\$1,871,990,425
Electronic Markets, Agents, Brokers 425	563	\$472,019,765
<b>Total:</b>	<b>16,009</b>	<b>\$53,885,341,507</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,368	\$9,115,922,684
New & Used Auto Dealers 4411	1,441	\$6,870,427,048
Rv, Boat, Motorcycle Dealers 4412	573	\$1,008,069,344
Automotive Parts & Tires 4413	1,354	\$1,237,426,292
Furniture & Home Furnishings 442	1,859	\$1,299,677,520
Electronics & Appliances 443	2,534	\$3,431,159,953
Household Appliances 443141	211	\$193,712,126
Electronic Stores 443142	2,323	\$3,237,447,827
Bldg. Materials, Garden Supplies 444	2,847	\$4,096,522,056
Building Materials 4441	1,798	\$3,601,315,048
Lawn & Garden Supplies 4442	1,049	\$495,207,008
Food & Beverages (off-premises) 445	4,036	\$5,922,625,965
Grocery & Convenience Stores 4451	1,964	\$5,153,595,724
Other Food Stores/specialty Foods 4452	1,228	\$534,036,220
Beer, Wine And Liquor Stores 4453	844	\$234,994,021
Drug Stores & Personal Care Stores 446	3,443	\$3,734,232,441
Gas Stations (incl. Convenience Stores) 447	1,454	\$3,316,788,199
Apparel & Accessories 448	4,231	\$1,633,906,289
Clothing Stores 4481	3,106	\$1,254,883,838
Shoe Stores 4482	204	\$127,131,905
Jewelry & Luggage Stores 4483	921	\$251,890,546
Sporting Goods, Toy/hobby/book/music 451	3,240	\$1,739,775,413
Sporting Goods 45111	1,595	\$1,003,862,137
Hobby & Toy Stores 45112	596	\$505,130,944
Sewing Supplies 45113	268	\$43,908,785
Musical Instruments 45114	220	\$71,518,592
Book, Periodical & Music Stores 45121	561	\$115,354,955
Department Stores 4522	18	\$273,299,545

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Warehouse Clubs And Superstores 452311	9	\$10,267,984,436
All Other General Merchandise Stores 452319	1,833	\$383,893,434
Electronic Shopping And Mail-order Houses 4541	722	\$1,087,224,779
Miscellaneous Retailers 453, 4542, 4543	14,010	\$6,794,958,948
<b>Total:</b>	<b>43,604</b>	<b>\$53,097,971,662</b>
<b>Transportation 48-492</b>		
Air Transportation 481	52	\$55,404,555
Railroads 482	17	\$57,531,554
Water Transportation 483	52	\$90,772,009
Truck Transportation 484	3,435	\$1,596,801,496
Transit & Ground Passenger Transport 485	329	\$179,301,650
Pipeline Transportation 486	7	\$25,349,337
Scenic & Sightseeing Transportation 487	173	\$36,272,605
Support Activities For Transportation 488	1,218	\$1,820,543,257
Postal Service, Couriers And Messengers 491, 492	565	\$326,095,906
<b>Total:</b>	<b>5,848</b>	<b>\$4,188,072,369</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>224</b>	<b>\$317,159,169</b>
<b>Information 51</b>		
Publishing (except Internet) 511	1,791	\$2,428,442,900
Newspapers 51111	84	\$83,382,968
Books & Periodicals 51112, 51113	334	\$137,181,505
Software 5112	1,298	\$1,916,447,777
Other Publishers 51114, 51119	75	\$291,430,650
Motion Picture Production 512	760	\$353,447,859
Radio & Tv Broadcasting, Cable Tv 515	208	\$898,638,940
Telecommunications 517	677	\$3,130,082,179
Wired Telecommunications Carriers 517311	253	\$741,923,160
Wireless Telecommunications Carriers 517312	141	\$1,437,269,881
Satellite And Other Telecommunications 5174, 5179	283	\$950,889,138
Isps, Web Search Portals, Data Proc. Svcs. 518	710	\$1,586,955,008
Other Information Services 519	470	\$781,144,921
<b>Total:</b>	<b>4,616</b>	<b>\$9,178,711,807</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,637	\$6,772,567,017
Securities & Other Financial Investment 523, 525	2,357	\$3,493,685,004
Insurance Agents & Brokers 524	2,715	\$2,926,929,940
Real Estate Agents & Brokers 531	4,625	\$2,399,212,683
Rental Of Tangible Personal Property 532	1,935	\$1,791,359,605
Lessors Of Nonfinancial Intangibles 533	155	\$175,812,545
<b>Total:</b>	<b>13,424</b>	<b>\$17,559,566,794</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	32,290	\$20,851,825,541
Legal Services 5411	4,603	\$1,753,242,594
Accounting Services 5412	2,856	\$876,519,222
Architectural Services 54131	1,011	\$472,592,327
Engineering Services 54133	1,733	\$1,345,856,461
Other Related Services 54132, 54134-54138	1,056	\$238,707,838

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, 2021

Industry and NAICS Number	Current Units	Gross Business Income
Specialized Design Services 5414	1,973	\$365,559,656
Computer System Design Services 5415	5,004	\$7,680,160,906
Consulting Services 5416	7,930	\$4,183,738,826
Scientific Research & Development Services 5417	410	\$1,328,246,277
Advertising & Public Relations 5418	979	\$541,152,081
Other Professional Services 5419	4,735	\$2,066,049,353
Management Services 55	279	\$172,290,635
Administrative & Support Services 561	15,678	\$12,736,031,031
Employment Services 5613	957	\$1,311,362,925
Travel Services 5615	366	\$4,166,829,554
Investigation & Security Services 5616	730	\$489,858,697
Building Services & Janitorial 5617	10,559	\$1,286,432,350
Other 5611, 5612, 5614, 5619	3,066	\$5,481,547,505
Waste Treatment/collection 562	650	\$1,415,166,539
Schools (public, Private, Technical) 61	2,799	\$707,995,049
Health Services 62	15,834	\$15,063,966,654
Ambulatory Health Care Services 621	13,367	\$6,921,623,529
Physicians 6211	2,780	\$2,678,466,172
Dentists 6212	3,062	\$1,099,923,427
Other Health Practitioners 6213	6,482	\$996,838,566
Outpatient Care Centers 6214	446	\$1,016,334,894
Medical & Diagnostic Laboratories 6215	187	\$506,641,964
Home Health Care 6216	196	\$329,956,581
Other Ambulatory Health Care 6219	214	\$293,461,925
Hospitals 622	139	\$6,882,766,742
Nursing & Retirement Homes 623	541	\$687,357,174
Social Services & Day Care 624	1,787	\$572,219,209
Arts, Entertainment, & Recreation 71	5,097	\$1,171,960,199
Performing Arts, Spectator Sports 711	2,139	\$457,784,556
Museums, Historical Sites, Etc. 712	89	\$46,558,966
Amusement, Gambling, Recreation 713	2,869	\$667,616,677
Accommodations 721	3,632	\$1,211,385,222
Restaurants, Food Services 7223, 7225	13,223	\$4,747,357,582
Drinking Places 7224	1,041	\$271,686,781
Auto Repair & Services 8111	5,451	\$975,822,952
Other Repair Services 8112-8114	3,430	\$718,795,650
Personal Services 812	9,047	\$937,142,638
Personal Care (barber, Beauty, Etc.) 8121	6,578	\$401,268,932
Death Care Services 8122	201	\$82,459,462
Laundry & Dry Cleaning 8123	590	\$124,800,751
Other Personal Services 8129	1,678	\$328,613,493
Religious, Civic & Other Organizations 813, 814	911	\$273,366,603
Public Administration, 92	220	\$155,576,226
<b>Total:</b>	<b>109,582</b>	<b>\$61,410,369,302</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>252,762</b>	<b>\$270,623,863,085</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
3rd Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$53,603,866	\$752,251	\$52,851,615	0.00484	\$255,802
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,383,829,738	\$114,462,468	\$2,269,367,270	0.00138	\$3,131,727
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,270,810,207	\$144,256,609	\$1,126,553,598	0.00275	\$3,098,022
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$886,419,950	\$147,801,145	\$738,618,805	0.00484	\$3,574,915
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,406,244,028	\$200,646,039	\$2,205,597,989	0.00138	\$3,043,725
6	Processing for Hire/Printing and Publishing	10	\$508,795,181	\$28,529,011	\$480,266,170	0.00484	\$2,324,488
7	Manufacturing	7	\$7,945,467,453	\$251,822,679	\$7,693,644,774	0.00484	\$37,237,241
8	Royalties	80	\$1,589,445,606	\$263,239,814	\$1,326,205,792	0.015	\$19,893,087
9	Wholesaling	3	\$75,463,342,873	\$22,703,759,815	\$52,759,583,058	0.00484	\$255,356,382
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,059,559,436	\$216,377,328	\$1,843,182,108	0.00484	\$8,921,001
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,660,107,232	\$2,841,369,005	\$2,818,738,227	0.015	\$42,281,073
12	For Profit Hospitals; Scientific R&D	135	\$439,772,691	\$265,388,817	\$174,383,874	0.015	\$2,615,758
13	Cleanup of Radioactive Waste for US Government	83	\$880,498,851	\$925,888	\$879,572,963	0.00471	\$4,142,789
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$13,778,163,102	\$3,132,786,093	\$10,645,377,009	0.015	\$159,680,655
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$39,342,555,626	\$10,414,430,274	\$28,928,125,352	0.0175	\$506,242,194
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$3,143,359,015	0.012	\$37,720,308
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$9,517,858
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$147,407,569	\$54,491,111	\$92,916,458	0.0163	\$1,514,538
19	Retailing of Interstate Transportation Equip	19	\$324,319,895	\$51,528,834	\$272,791,061	0.00484	\$1,320,309
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$335,864,162	\$313,483,839	\$22,380,323	0.00275	\$61,546
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,496,217,343	\$2,349,563,733	\$146,653,610	0.009	\$1,319,882
22	Retailing	2	\$88,091,741,011	\$18,862,410,560	\$69,229,330,451	0.00471	\$326,070,146
23	Non-Manufacturing Aerospace Product Development	188	\$65,245,513	\$2,379,559	\$62,865,954	0.009	\$565,794
24	Federal Aviation Administration (FAR) Repair Station	189	\$70,968,171	\$777,302	\$70,190,869	0.0029	\$203,834
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	\$32,938,455	\$16,579,887	\$16,358,568	0.00275	\$44,986
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,916,303,447	\$2,844,139	\$2,913,459,308	0.00484	\$14,101,143
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,320,226,680	\$1,611,007,805	\$709,218,875	0.00484	\$3,432,619
31	Retailing of Commercial Airplanes or Components	1007	\$6,258,775,923	\$1,992,229,939	\$4,266,545,984	0.00484	\$20,650,083
32	Manufacturing of Commercial Airplane Tooling	1008	\$22,136,613	\$9,862	\$22,126,751	0.00484	\$107,093
33	Wholesaling of Commercial Airplane Tooling	1009	\$31,269,821	\$8,815,405	\$22,454,416	0.00484	\$108,679
34	Retailing of Commercial Airplane Tooling	1010	\$22,467,788	\$13,950,625	\$8,517,163	0.00471	\$40,116
35	Publication of Newspapers	126	\$84,466,844	\$324,884	\$84,141,960	0.0035	\$294,497
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$70,790,235	\$201,969	\$70,588,266	0.00342	\$241,694
38	Extracting Timber, Extracting for Hire Timber	301	\$121,396,886	\$6,044,012	\$115,352,874	0.00342	\$394,968
39	Manufacturing of Timber or Wood Products	302	\$1,251,932,714	\$98,588,689	\$1,153,344,025	0.00342	\$3,949,050
40	Wholesaling of Timber or Wood Products	303	\$3,146,196,905	\$1,558,310,387	\$1,587,886,518	0.00342	\$5,436,923
41	Sale of Standing Timber	304	\$18,208,451	\$0	\$18,208,451	0.00342	\$62,346
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$262,497,490,266</b>	<b>\$67,670,089,777</b>	<b>\$197,970,759,504</b>		<b>\$1,478,957,271</b>

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
3rd Quarter, 2021

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Sales Tax and Use Tax</b>						
40	Retail Sales	1	\$88,829,928,171	\$33,734,863,291	\$55,095,064,880	0.065	\$3,581,179,217
41	Use Tax	5	\$1,977,745,732	\$0	\$1,977,745,732	0.065	\$128,553,473
42	Motor Vehicle Sales / Leases	120	\$4,278,320,992	\$0	\$4,278,320,992	0.003	\$12,834,963
43	Self-Produced Fuel Use Tax	270	\$29,098,466	\$0	\$29,098,466	0.03852	\$1,120,873
	<b>Total:</b>		<b>\$95,115,093,361</b>	<b>\$33,734,863,291</b>	<b>\$61,380,230,070</b>		<b>\$3,723,688,526</b>
	<b>State Public Utility Tax</b>						
44	Water Distribution	60	\$563,549,633	\$68,587,451	\$494,962,182	0.05029	\$24,891,648
45	Sewer Collection	61	\$221,294,440	\$104,409,810	\$116,884,630	0.03852	\$4,502,396
46	Power	49	\$2,486,577,020	\$664,423,437	\$1,822,153,583	0.03873	\$70,579,297
47	Gas Distribution-Telegraph	26	\$184,933,155	\$1,598,782	\$183,334,373	0.03852	\$7,062,040
48	Motor Transportation-Railroad-Railroad Car	8	\$1,650,650,072	\$1,001,638,003	\$649,012,069	0.01926	\$12,499,972
49	Log Hauling Over Public Highways	125	\$62,703,452	\$24,661,992	\$38,041,460	0.0137	\$521,016
50	Urban Transportation/Vessels Under 65 ft	12	\$271,080,296	\$53,118,277	\$217,962,019	0.00642	\$1,399,316
51	Other Public Service Business	13	\$464,207,939	\$381,576,163	\$82,631,776	0.01926	\$1,591,488
	<b>Total:</b>		<b>\$5,904,996,007</b>	<b>\$2,300,013,915</b>	<b>\$3,604,982,092</b>		<b>\$123,047,173</b>
	<b>Other Taxes</b>						
52	Litter Tax	36	\$25,253,874,896	\$0	\$25,253,874,896	0.00015	\$3,788,081
53	Tobacco Products/Cigars (less than \$0.69)	20	\$10,051,387	\$0	\$10,051,387	0.95	\$9,548,818
54	Cigar Tax (\$0.69 or more)	194	\$1,440,959	\$0	\$1,440,959	0.65	\$936,623
55	Little Cigar Tax (acetate integrated filters)	198	\$5,810,066	\$0	\$5,810,066	0.15125	\$878,772
56	Moist Snuff (1.2 oz. or less)	162	\$8,772,423	\$0	\$8,772,423	2.526	\$22,159,141
57	Moist Snuff (more than 1.2 oz.)	163	\$1,847,194	\$0	\$1,847,194	2.105	\$3,888,343
58	All Other Vapor Products	164	\$10,304,460	\$0	\$10,304,460	0.27	\$2,782,204
59	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$1,531,398	\$0	\$1,531,398	0.09	\$2,837,826
60	Spirits Sales to On-premises Licensees	251	\$46,006,539	\$1,181,843	\$44,824,696	0.137	\$6,140,983
61	Spirits Liter Sales to On-premises Licensees	253	2,585,068	\$0	2,585,068	2.4408	\$6,309,634
62	Spirits Sales to Consumers	252	235,098,821	702,951	234,395,870	0.205	\$48,051,153
63	Spirits Liter Sales to Consumers	254	\$11,376,400	\$0	\$11,376,400	3.7708	\$42,898,129
64	Refuse Collection	64	\$592,877,141	\$171,403,553	\$421,473,588	0.036	\$15,173,049
65	Hazardous Substance Tax by Value	65	\$568,861,034	\$12,264,598	\$556,596,436	0.007	\$3,896,175
66	Hazardous Substance Tax by Volume	81	\$63,064,440	\$0	\$63,064,440	1.14	\$71,893,462
67	Intermediate Care Facility	79	\$39,034,742	\$0	\$39,034,742	0.06	\$2,342,085
68	Solid Fuel Burning Device Fee	59	\$1,978	\$0	\$1,978	30	\$59,340
69	Syrup Tax	54	\$1,738,559	\$0	\$1,738,559	1	\$1,738,559
70	Tire Fee	73	\$1,265,119	\$0	\$1,265,119	0.9	\$1,138,607
71	Studded Tire Fee	77	\$1,006	\$0	\$1,006	4.5	\$4,527
72	Local E911 Wireline	793	\$2,194,686	\$0	\$2,194,686	0.95	\$2,084,952
73	Local E911 Wireless Tax	794	\$19,229,370	\$0	\$19,229,370	0.95	\$18,267,902
74	Local E911 VOIP Tax	795	\$3,771,723	\$0	\$3,771,723	0.95	\$3,583,137
75	Local E911 Prepaid Wireless Tax	796	\$3,110,952	\$0	\$3,110,952	0.95	\$2,955,404
	<b>Total:</b>		<b>\$26,913,850,361</b>	<b>\$185,552,945</b>	<b>\$26,728,297,416</b>		<b>\$273,356,906</b>

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0100	ADAMS UNINC COUNTY	2,374	\$ 55,887,547	2,613	\$ 38,006,340	-31.995%
0101	HATTON	182	\$ 137,287	199	\$ 190,164	38.516%
0102	LIND	652	\$ 1,922,843	728	\$ 1,196,943	-37.751%
0103	OTHELLO	3,459	\$ 59,515,822	3,713	\$ 64,806,997	8.890%
0104	RITZVILLE	1,830	\$ 13,751,060	2,060	\$ 16,166,757	17.567%
0105	WASHTUCNA	396	\$ 1,332,043	393	\$ 583,601	-56.188%
<b>0199</b>	<b>ADAMS COUNTY</b>	<b>8,893</b>	<b>\$ 132,546,602</b>	<b>9,706</b>	<b>\$ 120,950,802</b>	<b>-8.748%</b>
0200	ASOTIN UNINC COUNTY	2,916	\$ 20,916,976	3,361	\$ 20,229,921	-3.285%
0201	ASOTIN CITY	1,147	\$ 3,145,164	1,222	\$ 2,920,139	-7.155%
0202	CLARKSTON	3,793	\$ 82,815,749	4,116	\$ 87,903,884	6.144%
<b>0299</b>	<b>ASOTIN COUNTY</b>	<b>7,856</b>	<b>\$ 106,877,889</b>	<b>8,699</b>	<b>\$ 111,053,944</b>	<b>3.907%</b>
0300	BENTON UNINC COUNTY	5,691	\$ 103,886,410	6,487	\$ 116,378,756	12.025%
0301	BENTON CITY	2,526	\$ 11,676,328	2,804	\$ 17,073,841	46.226%
0302	KENNEWICK	11,068	\$ 633,204,736	12,529	\$ 709,508,140	12.050%
0303	PROSSER	3,872	\$ 55,704,344	4,232	\$ 63,915,417	14.740%
0304	RICHLAND	10,287	\$ 386,774,976	11,785	\$ 453,389,634	17.223%
0305	WEST RICHLAND	4,747	\$ 49,664,543	5,463	\$ 60,084,093	20.980%
<b>0399</b>	<b>BENTON COUNTY</b>	<b>38,191</b>	<b>\$ 1,240,911,337</b>	<b>43,300</b>	<b>\$ 1,420,349,881</b>	<b>14.460%</b>
0400	CHELAN UNINC COUNTY	7,078	\$ 177,579,440	8,089	\$ 198,236,647	11.633%
0401	CASHMERE	2,763	\$ 16,703,169	3,019	\$ 19,413,190	16.225%
0402	CHELAN CITY	3,852	\$ 80,872,237	4,124	\$ 100,834,057	24.683%
0403	ENTIAT	1,316	\$ 6,011,146	1,520	\$ 6,126,749	1.923%
0404	LEAVENWORTH	3,416	\$ 69,773,275	3,909	\$ 87,377,499	25.231%
0405	WENATCHEE	8,909	\$ 336,795,141	10,087	\$ 370,871,545	10.118%
<b>0499</b>	<b>CHELAN COUNTY</b>	<b>27,334</b>	<b>\$ 687,734,408</b>	<b>30,748</b>	<b>\$ 782,859,687</b>	<b>13.832%</b>
0500	CLALLAM UNINC COUNTY	6,726	\$ 159,407,067	7,715	\$ 186,101,974	16.746%
0501	FORKS	2,059	\$ 23,088,129	2,331	\$ 27,869,596	20.710%
0502	PORT ANGELES	6,833	\$ 125,293,429	7,640	\$ 133,333,258	6.417%
0503	SEQUIM	5,529	\$ 119,675,766	6,050	\$ 141,026,351	17.840%
<b>0599</b>	<b>CLALLAM COUNTY</b>	<b>21,147</b>	<b>\$ 427,464,391</b>	<b>23,736</b>	<b>\$ 488,331,179</b>	<b>14.239%</b>
0600	CLARK UNINC COUNTY	13,073	\$ 746,357,084	14,911	\$ 790,158,770	5.869%
0601	BATTLE GROUND	7,000	\$ 115,528,961	7,899	\$ 142,546,876	23.386%
0602	CAMAS	7,848	\$ 141,589,841	8,785	\$ 136,077,600	-3.893%
0603	LA CENTER	3,090	\$ 22,449,996	3,463	\$ 25,454,081	13.381%
0604	RIDGEFIELD	5,662	\$ 87,128,001	6,593	\$ 106,418,736	22.141%
0605	VANCOUVER	17,988	\$ 1,286,682,316	19,831	\$ 1,571,309,489	22.121%
0606	WASHOUGAL	5,763	\$ 62,168,519	6,590	\$ 73,583,779	18.362%
0607	YACOLT	1,792	\$ 4,810,248	1,959	\$ 4,920,797	2.298%
<b>0699</b>	<b>CLARK COUNTY</b>	<b>62,216</b>	<b>\$ 2,466,714,966</b>	<b>70,031</b>	<b>\$ 2,850,470,128</b>	<b>15.557%</b>
0700	COLUMBIA UNINC COUNTY	1,062	\$ 8,789,716	1,276	\$ 13,129,579	49.374%
0701	DAYTON	2,071	\$ 10,002,378	2,221	\$ 11,193,144	11.905%
0702	STARBUCK	301	\$ 312,410	327	\$ 435,675	39.456%
<b>0799</b>	<b>COLUMBIA COUNTY</b>	<b>3,434</b>	<b>\$ 19,104,504</b>	<b>3,824</b>	<b>\$ 24,758,398</b>	<b>29.595%</b>

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
0800	COWLITZ UNINC COUNTY	6,163	\$ 122,326,204	7,263	\$ 122,103,171	-0.182%
0801	CASTLE ROCK	2,511	\$ 17,512,111	2,671	\$ 19,747,674	12.766%
0802	KALAMA	2,792	\$ 27,572,549	2,974	\$ 20,854,020	-24.367%
0803	KELSO	4,856	\$ 91,967,965	5,366	\$ 103,613,563	12.663%
0804	LONGVIEW	7,903	\$ 286,934,584	8,864	\$ 321,104,771	11.909%
0805	WOODLAND	4,358	\$ 62,043,383	4,781	\$ 74,186,338	19.572%
<b>0899</b>	<b>COWLITZ COUNTY</b>	<b>28,583</b>	<b>\$ 608,356,796</b>	<b>31,919</b>	<b>\$ 661,609,537</b>	<b>8.754%</b>
0900	DOUGLAS UNINC COUNTY	5,032	\$ 195,518,284	5,669	\$ 253,927,759	29.874%
0901	BRIDGEPORT	771	\$ 2,768,248	828	\$ 2,935,227	6.032%
0902	EAST WENATCHEE	5,122	\$ 135,853,779	5,690	\$ 148,147,503	9.049%
0903	MANSFIELD	441	\$ 1,439,139	533	\$ 1,116,519	-22.418%
0904	ROCK ISLAND	986	\$ 2,581,985	1,156	\$ 6,078,447	135.418%
0905	WATERVILLE	1,084	\$ 3,268,164	1,158	\$ 3,576,966	9.449%
<b>0999</b>	<b>DOUGLAS COUNTY</b>	<b>13,436</b>	<b>\$ 341,429,599</b>	<b>15,034</b>	<b>\$ 415,782,421</b>	<b>21.777%</b>
1000	FERRY UNINC COUNTY	2,401	\$ 14,069,143	2,735	\$ 15,705,375	11.630%
1001	REPUBLIC	1,319	\$ 6,132,446	1,476	\$ 8,233,806	34.266%
<b>1099</b>	<b>FERRY COUNTY</b>	<b>3,720</b>	<b>\$ 20,201,589</b>	<b>4,211</b>	<b>\$ 23,939,181</b>	<b>18.501%</b>
1100	FRANKLIN UNINC COUNTY	3,797	\$ 56,445,506	4,290	\$ 61,783,946	9.458%
1101	CONNELL	1,644	\$ 9,349,623	1,799	\$ 11,761,696	25.799%
1102	KAHLOTUS	553	\$ 543,261	431	\$ 436,188	-19.709%
1103	MESA	716	\$ 2,147,911	706	\$ 2,982,893	38.874%
1104	PASCO	9,522	\$ 439,980,177	10,552	\$ 493,337,501	12.127%
<b>1199</b>	<b>FRANKLIN COUNTY</b>	<b>16,232</b>	<b>\$ 508,466,478</b>	<b>17,778</b>	<b>\$ 570,302,224</b>	<b>12.161%</b>
1200	GARFIELD UNINC COUNTY	674	\$ 4,422,533	768	\$ 5,769,248	30.451%
1201	POMEROY	1,277	\$ 5,596,898	1,436	\$ 4,945,064	-11.646%
<b>1299</b>	<b>GARFIELD COUNTY</b>	<b>1,951</b>	<b>\$ 10,019,431</b>	<b>2,204</b>	<b>\$ 10,714,312</b>	<b>6.935%</b>
1300	GRANT UNINC COUNTY	5,533	\$ 156,421,307	6,236	\$ 176,839,866	13.054%
1301	COULEE CITY	905	\$ 3,412,459	975	\$ 3,045,529	-10.753%
1302	ELECTRIC CITY	937	\$ 3,515,848	1,035	\$ 3,671,996	4.441%
1303	EPHRATA	3,866	\$ 52,231,537	4,290	\$ 67,082,535	28.433%
1304	GEORGE	717	\$ 4,888,522	748	\$ 6,055,401	23.870%
1305	GRAND COULEE	1,345	\$ 11,106,881	1,463	\$ 10,992,092	-1.033%
1306	HARTLINE	385	\$ 349,712	410	\$ 300,974	-13.937%
1307	KRUPP	154	\$ 77,455	185	\$ 84,840	9.535%
1308	MATTAWA	1,262	\$ 8,175,571	1,364	\$ 10,204,839	24.821%
1309	MOSES LAKE	7,227	\$ 224,651,540	8,023	\$ 282,598,378	25.794%
1310	QUINCY	3,392	\$ 158,132,004	3,675	\$ 109,032,951	-31.049%
1311	ROYAL CITY	1,294	\$ 10,816,804	1,407	\$ 16,523,471	52.757%
1312	SOAP LAKE	1,358	\$ 5,724,129	1,422	\$ 5,227,728	-8.672%
1313	WARDEN	1,401	\$ 6,500,698	1,536	\$ 9,848,931	51.506%
1315	WILSON CREEK	409	\$ 385,426	452	\$ 690,990	79.280%
<b>1399</b>	<b>GRANT COUNTY</b>	<b>30,185</b>	<b>\$ 646,389,893</b>	<b>33,221</b>	<b>\$ 702,200,521</b>	<b>8.634%</b>

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	5,255	\$ 88,714,631	6,103	\$ 104,041,000	17.276%
1401	ABERDEEN	5,246	\$ 134,095,229	5,796	\$ 147,810,440	10.228%
1402	COSMOPOLIS	1,229	\$ 2,761,651	1,388	\$ 5,344,185	93.514%
1403	ELMA	2,603	\$ 22,433,210	2,892	\$ 27,787,572	23.868%
1404	HOQUIAM	3,151	\$ 26,482,598	3,533	\$ 35,016,074	32.223%
1405	MCCLEARY	1,859	\$ 4,959,997	2,087	\$ 5,371,075	8.288%
1406	MONTESANO	2,924	\$ 20,402,158	3,240	\$ 22,802,030	11.763%
1407	OAKVILLE	1,019	\$ 5,349,327	1,090	\$ 2,840,891	-46.893%
1408	WESTPORT	1,913	\$ 21,282,529	2,128	\$ 24,175,909	13.595%
1409	OCEAN SHORES	3,452	\$ 54,683,974	3,962	\$ 62,175,267	13.699%
<b>1499</b>	<b>GRAYS HARBOR COUNTY</b>	<b>28,651</b>	<b>\$ 381,165,304</b>	<b>32,219</b>	<b>\$ 437,364,443</b>	<b>14.744%</b>
1500	ISLAND UNINC COUNTY	10,210	\$ 213,240,592	11,438	\$ 251,985,266	18.169%
1501	COUPEVILLE	2,903	\$ 16,941,093	3,281	\$ 21,205,038	25.169%
1502	LANGLEY	2,539	\$ 14,176,615	2,788	\$ 17,516,628	23.560%
1503	OAK HARBOR	6,654	\$ 132,291,096	7,396	\$ 146,741,238	10.923%
<b>1599</b>	<b>ISLAND COUNTY</b>	<b>22,306</b>	<b>\$ 376,649,396</b>	<b>24,903</b>	<b>\$ 437,448,170</b>	<b>16.142%</b>
1600	JEFFERSON UNINC COUNTY	6,720	\$ 94,776,554	7,555	\$ 102,903,247	8.575%
1601	PORT TOWNSEND	5,620	\$ 70,776,652	6,354	\$ 84,917,780	19.980%
<b>1699</b>	<b>JEFFERSON COUNTY</b>	<b>12,340</b>	<b>\$ 165,553,206</b>	<b>13,909</b>	<b>\$ 187,821,027</b>	<b>13.451%</b>
1700	KING UNINC COUNTY	17,800	\$ 743,095,741	19,933	\$ 836,812,181	12.612%
1701	ALGONA	1,918	\$ 9,392,631	2,186	\$ 9,882,337	5.214%
1702	AUBURN/KING	12,659	\$ 587,477,823	13,921	\$ 613,503,623	4.430%
1703	BEAUX ARTS VILLAGE	871	\$ 1,763,540	1,049	\$ 2,279,136	29.236%
1704	BELLEVUE	21,081	\$ 1,923,417,316	22,936	\$ 2,434,487,263	26.571%
1705	BLACK DIAMOND	4,016	\$ 36,699,481	4,618	\$ 55,035,561	49.963%
1706	BOTHELL/KING	9,752	\$ 189,141,402	10,866	\$ 213,581,992	12.922%
1707	CARNATION	3,126	\$ 13,418,027	3,282	\$ 16,099,835	19.987%
1708	CLYDE HILL	2,835	\$ 20,739,497	3,155	\$ 23,507,213	13.345%
1709	DES MOINES	7,109	\$ 87,304,814	7,903	\$ 106,431,447	21.908%
1710	DUVALL	5,267	\$ 40,049,168	5,569	\$ 51,316,108	28.133%
1711	ENUMCLAW	6,351	\$ 114,328,028	7,193	\$ 118,099,031	3.298%
1712	COVINGTON	6,229	\$ 169,767,068	7,036	\$ 186,563,535	9.894%
1713	HUNTS POINT	1,093	\$ 6,891,522	1,224	\$ 8,974,377	30.223%
1714	ISSAQUAH	12,238	\$ 467,322,203	13,313	\$ 567,108,726	21.353%
1715	KENT	15,804	\$ 772,622,513	17,283	\$ 850,067,953	10.024%
1716	KIRKLAND	16,780	\$ 795,983,234	18,494	\$ 904,831,901	13.675%
1717	LAKE FOREST PARK	5,551	\$ 42,507,585	6,146	\$ 42,998,865	1.156%
1718	MEDINA	3,827	\$ 50,925,267	4,066	\$ 56,773,565	11.484%
1719	MERCER ISLAND	9,607	\$ 144,441,523	10,377	\$ 157,850,434	9.283%
1720	MAPLE VALLEY	8,128	\$ 123,583,147	9,001	\$ 149,527,586	20.994%
1721	NORMANDY PARK	3,972	\$ 24,774,007	4,477	\$ 28,981,222	16.982%
1722	NORTH BEND	5,826	\$ 90,525,012	6,471	\$ 102,528,741	13.260%
1723	PACIFIC/KING	2,870	\$ 19,616,948	3,159	\$ 21,041,792	7.263%
1724	REDMOND	14,714	\$ 1,026,305,365	16,284	\$ 1,362,067,868	32.716%
1725	RENTON	15,452	\$ 757,303,334	16,960	\$ 957,391,725	26.421%
1726	SEATTLE	40,823	\$ 6,591,262,800	44,103	\$ 7,996,361,979	21.318%
1727	SKYKOMISH	620	\$ 2,278,384	653	\$ 2,683,859	17.797%
1728	SNOQUALMIE	6,588	\$ 81,866,239	7,376	\$ 83,077,788	1.480%
1729	TUKWILA	8,243	\$ 503,022,152	9,207	\$ 585,951,493	16.486%
1730	YARROW POINT	1,637	\$ 7,506,456	1,787	\$ 9,009,735	20.026%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
1731	MILTON/KING	1,682	\$ 5,080,380	1,836	\$ 5,285,126	4.030%
1732	FEDERAL WAY	12,284	\$ 505,680,990	13,544	\$ 519,769,936	2.786%
1733	SEATAC	6,428	\$ 302,752,603	7,234	\$ 466,733,629	54.163%
1734	BURIEN	9,286	\$ 252,110,664	10,240	\$ 263,306,368	4.441%
1735	WOODINVILLE	10,069	\$ 210,117,440	10,988	\$ 249,542,081	18.763%
1736	NEWCASTLE	5,100	\$ 50,144,576	5,699	\$ 51,299,630	2.303%
1737	SHORELINE	11,083	\$ 351,080,781	12,354	\$ 357,530,790	1.837%
1738	KENMORE	7,654	\$ 94,373,364	8,504	\$ 104,864,532	11.117%
1739	SAMMAMISH	10,574	\$ 195,728,328	11,849	\$ 217,196,724	10.968%
<b>1799</b>	<b>KING COUNTY</b>	<b>346,947</b>	<b>\$ 17,412,401,353</b>	<b>382,276</b>	<b>\$ 20,790,357,687</b>	<b>19.400%</b>
1800	KITSAP UNINC COUNTY	14,208	\$ 695,041,794	16,069	\$ 759,430,863	9.264%
1801	BREMERTON	9,423	\$ 306,987,739	10,489	\$ 352,110,972	14.699%
1802	PORT ORCHARD	7,447	\$ 185,847,119	8,075	\$ 204,694,135	10.141%
1803	POULSBO	6,824	\$ 138,997,255	7,651	\$ 155,824,878	12.106%
1804	BAINBRIDGE ISLAND	8,616	\$ 156,974,819	9,606	\$ 176,672,086	12.548%
<b>1899</b>	<b>KITSAP COUNTY</b>	<b>46,518</b>	<b>\$ 1,483,848,726</b>	<b>51,890</b>	<b>\$ 1,648,732,934</b>	<b>11.112%</b>
1900	KITTITAS UNINC COUNTY	5,775	\$ 157,241,607	6,623	\$ 190,002,293	20.835%
1901	CLE ELUM	3,539	\$ 41,841,574	3,791	\$ 46,419,533	10.941%
1902	ELLENSBURG	6,487	\$ 165,566,573	7,243	\$ 176,943,673	6.872%
1903	KITTITAS CITY	1,137	\$ 3,615,096	1,356	\$ 6,359,789	75.923%
1904	ROSLYN	1,463	\$ 6,519,053	1,553	\$ 7,971,966	22.287%
1905	SOUTH CLE ELUM	932	\$ 1,313,890	940	\$ 1,959,244	49.118%
<b>1999</b>	<b>KITTITAS COUNTY</b>	<b>19,333</b>	<b>\$ 376,097,793</b>	<b>21,506</b>	<b>\$ 429,656,498</b>	<b>14.241%</b>
2000	KLICKITAT UNINC COUNTY	4,886	\$ 58,544,050	5,456	\$ 135,694,259	131.781%
2001	BINGEN	1,215	\$ 7,174,814	1,246	\$ 7,169,461	-0.075%
2002	GOLDENDALE	2,566	\$ 18,781,558	2,784	\$ 24,850,113	32.311%
2003	WHITE SALMON	2,455	\$ 15,126,075	2,694	\$ 17,796,838	17.657%
<b>2099</b>	<b>KLICKITAT COUNTY</b>	<b>11,122</b>	<b>\$ 99,626,497</b>	<b>12,180</b>	<b>\$ 185,510,671</b>	<b>86.206%</b>
2100	LEWIS UNINC COUNTY	7,253	\$ 181,330,549	8,253	\$ 195,595,837	7.867%
2101	CENTRALIA	5,918	\$ 105,722,196	6,447	\$ 118,267,387	11.866%
2102	CHEHALIS	5,260	\$ 161,485,987	5,787	\$ 175,578,600	8.727%
2103	MORTON	1,557	\$ 12,684,451	1,710	\$ 14,588,808	15.013%
2104	MOSSYROCK	1,055	\$ 3,350,209	1,186	\$ 4,663,635	39.204%
2105	NAPAVINE	1,510	\$ 14,948,155	1,659	\$ 17,965,197	20.183%
2106	PE ELL	664	\$ 1,461,598	770	\$ 2,456,109	68.043%
2107	TOLEDO	1,375	\$ 4,579,616	1,461	\$ 5,062,554	10.545%
2108	VADER	790	\$ 1,094,335	901	\$ 3,076,093	181.092%
2109	WINLOCK	1,626	\$ 6,693,921	1,802	\$ 7,473,804	11.651%
<b>2199</b>	<b>LEWIS COUNTY</b>	<b>27,008</b>	<b>\$ 493,351,017</b>	<b>29,976</b>	<b>\$ 544,728,024</b>	<b>10.414%</b>
2200	LINCOLN UNINC COUNTY	2,649	\$ 21,529,005	3,012	\$ 24,061,135	11.761%
2201	ALMIRA	565	\$ 716,169	607	\$ 638,343	-10.867%
2202	CRESTON	467	\$ 569,871	488	\$ 580,820	1.921%
2203	DAVENPORT	1,928	\$ 11,186,558	2,164	\$ 12,555,967	12.242%
2204	HARRINGTON	709	\$ 2,984,379	746	\$ 1,021,536	-65.771%
2205	ODESSA	1,084	\$ 3,143,844	1,208	\$ 3,899,039	24.021%
2206	REARDAN	799	\$ 2,614,695	885	\$ 2,174,810	-16.824%
2207	SPRAGUE	611	\$ 1,457,542	669	\$ 1,197,311	-17.854%
2208	WILBUR	1,094	\$ 3,617,415	1,174	\$ 5,443,555	50.482%
<b>2299</b>	<b>LINCOLN COUNTY</b>	<b>9,906</b>	<b>\$ 47,819,478</b>	<b>10,953</b>	<b>\$ 51,572,516</b>	<b>7.848%</b>



WASHINGTON STATE

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3rd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
2300	MASON UNINC COUNTY	8,681	\$ 176,847,271	9,745	\$ 202,261,773	14.371%
2301	SHELTON	5,177	\$ 81,436,456	5,609	\$ 83,144,053	2.097%
<b>2399</b>	<b>MASON COUNTY</b>	<b>13,858</b>	<b>\$ 258,283,727</b>	<b>15,354</b>	<b>\$ 285,405,826</b>	<b>10.501%</b>
2400	OKANOGAN UNINC COUNTY	4,832	\$ 70,664,747	5,652	\$ 82,002,833	16.045%
2401	BREWSTER	1,637	\$ 17,975,397	1,859	\$ 19,809,012	10.201%
2402	CONCONULY	402	\$ 842,935	445	\$ 854,222	1.339%
2403	COULEE DAM	884	\$ 2,151,489	897	\$ 2,117,196	-1.594%
2404	ELMER CITY	429	\$ 277,949	408	\$ 295,073	6.161%
2405	NESPELEM	559	\$ 725,648	557	\$ 899,066	23.898%
2406	OKANOGAN CITY	1,944	\$ 16,350,919	2,172	\$ 17,591,165	7.585%
2407	OMAK	2,950	\$ 65,322,080	3,238	\$ 70,387,197	7.754%
2408	OROVILLE	1,822	\$ 8,379,596	1,973	\$ 9,234,643	10.204%
2409	PATEROS	786	\$ 3,602,510	864	\$ 3,392,706	-5.824%
2410	RIVERSIDE	674	\$ 768,760	709	\$ 1,617,310	110.379%
2411	TONASKET	1,760	\$ 11,200,488	1,909	\$ 13,034,811	16.377%
2412	TWISP	1,784	\$ 10,708,285	1,981	\$ 12,441,806	16.189%
2413	WINTHROP	1,720	\$ 18,843,384	1,785	\$ 18,231,439	-3.248%
<b>2499</b>	<b>OKANOGAN COUNTY</b>	<b>22,183</b>	<b>\$ 227,814,187</b>	<b>24,449</b>	<b>\$ 251,908,479</b>	<b>10.576%</b>
2500	PACIFIC UNINC COUNTY	4,593	\$ 53,901,148	5,320	\$ 58,101,079	7.792%
2501	ILWACO	1,291	\$ 7,625,553	1,465	\$ 8,607,032	12.871%
2502	LONG BEACH	2,061	\$ 28,964,739	2,198	\$ 33,323,471	15.048%
2503	RAYMOND	2,233	\$ 12,198,489	2,450	\$ 14,641,257	20.025%
2504	SOUTH BEND	1,329	\$ 8,611,526	1,421	\$ 9,136,589	6.097%
<b>2599</b>	<b>PACIFIC COUNTY</b>	<b>11,507</b>	<b>\$ 111,301,455</b>	<b>12,854</b>	<b>\$ 123,809,428</b>	<b>11.238%</b>
2600	PEND OREILLE UNINC COUNTY	3,191	\$ 34,429,955	3,551	\$ 27,395,898	-20.430%
2601	CUSICK	539	\$ 723,586	577	\$ 929,327	28.434%
2602	IONE	809	\$ 2,162,483	838	\$ 2,546,258	17.747%
2603	METALINE	366	\$ 496,469	367	\$ 456,997	-7.951%
2604	METALINE FALLS	558	\$ 771,208	611	\$ 945,524	22.603%
2605	NEWPORT	2,288	\$ 13,546,922	2,561	\$ 14,797,510	9.232%
<b>2699</b>	<b>PEND OREILLE COUNTY</b>	<b>7,751</b>	<b>\$ 52,130,623</b>	<b>8,505</b>	<b>\$ 47,071,514</b>	<b>-9.705%</b>
2700	PIERCE UNINC COUNTY	18,695	\$ 1,209,267,329	20,742	\$ 1,368,182,574	13.141%
2701	BONNEY LAKE	7,535	\$ 211,745,091	8,459	\$ 224,604,340	6.073%
2702	BUCKLEY	3,940	\$ 47,368,616	4,473	\$ 39,285,955	-17.063%
2703	CARBONADO	726	\$ 1,010,708	797	\$ 1,023,861	1.301%
2704	DUPONT	4,500	\$ 33,455,906	5,028	\$ 63,918,310	91.052%
2705	EATONVILLE	2,778	\$ 17,110,865	3,066	\$ 17,723,953	3.583%
2706	FIFE	5,736	\$ 322,826,388	6,292	\$ 364,416,329	12.883%
2707	FIRCREST	3,636	\$ 18,906,437	3,913	\$ 23,532,473	24.468%
2708	GIG HARBOR	9,100	\$ 245,363,786	9,961	\$ 257,306,802	4.867%
2709	MILTON/PIERCE	3,492	\$ 44,418,622	3,941	\$ 43,784,953	-1.427%
2710	ORTING	3,855	\$ 27,946,677	4,316	\$ 28,784,829	2.999%
2711	PUYALLUP	12,654	\$ 721,289,834	13,998	\$ 806,547,563	11.820%
2712	ROY	1,796	\$ 5,852,211	1,981	\$ 6,749,642	15.335%
2713	RUSTON	1,481	\$ 9,907,830	1,656	\$ 11,397,105	15.031%
2714	SOUTH PRAIRIE	996	\$ 1,665,463	1,115	\$ 1,862,300	11.819%
2715	STEILACOOM	3,831	\$ 15,576,059	4,218	\$ 17,451,891	12.043%
2716	SUMNER	6,921	\$ 220,322,479	7,499	\$ 249,298,068	13.151%
2717	TACOMA	20,822	\$ 1,512,920,488	23,131	\$ 1,706,889,529	12.821%
2718	WILKESON	802	\$ 1,068,287	909	\$ 993,219	-7.027%
2719	UNIVERSITY PLACE	7,664	\$ 102,595,186	8,589	\$ 114,044,043	11.159%
2720	EDGEWOOD	5,079	\$ 47,518,036	5,722	\$ 56,597,767	19.108%

WASHINGTON STATE

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		COUNT	TAXABLE	COUNT	TAXABLE	
2721	LAKEWOOD	10,607	\$ 366,966,568	11,705	\$ 407,258,167	10.980%
2723	PACIFIC/PIERCE	967	\$ 13,647,153	950	\$ 16,902,074	23.851%
2724	AUBURN/PIERCE	3,462	\$ 27,248,625	3,846	\$ 27,392,724	0.529%
<b>2799</b>	<b>PIERCE COUNTY</b>	<b>141,075</b>	<b>\$ 5,225,998,644</b>	<b>156,307</b>	<b>\$ 5,855,948,471</b>	<b>12.054%</b>
2800	SAN JUAN UNINC COUNTY	6,624	\$ 137,930,883	7,547	\$ 172,917,174	25.365%
2801	FRIDAY HARBOR	3,631	\$ 47,694,273	4,054	\$ 60,655,002	27.175%
<b>2899</b>	<b>SAN JUAN COUNTY</b>	<b>10,255</b>	<b>\$ 185,625,156</b>	<b>11,601</b>	<b>\$ 233,572,176</b>	<b>25.830%</b>
2900	SKAGIT UNINC COUNTY	8,198	\$ 162,845,255	9,402	\$ 186,090,879	14.275%
2901	ANACORTES	7,443	\$ 157,042,271	8,346	\$ 165,335,700	5.281%
2902	BURLINGTON	5,797	\$ 267,108,367	6,333	\$ 293,282,485	9.799%
2903	CONCRETE	1,292	\$ 5,016,083	1,417	\$ 7,257,617	44.687%
2904	HAMILTON	481	\$ 1,660,648	569	\$ 2,924,683	76.117%
2905	LA CONNER	2,061	\$ 16,620,870	2,183	\$ 21,485,459	29.268%
2906	LYMAN	603	\$ 1,377,726	644	\$ 1,456,706	5.733%
2907	MOUNT VERNON	8,661	\$ 245,037,324	9,681	\$ 264,837,632	8.081%
2908	SEDRO WOOLLEY	4,828	\$ 51,202,964	5,343	\$ 68,405,472	33.597%
<b>2999</b>	<b>SKAGIT COUNTY</b>	<b>39,364</b>	<b>\$ 907,911,508</b>	<b>43,918</b>	<b>\$ 1,011,076,633</b>	<b>11.363%</b>
3000	SKAMANIA UNINC COUNTY	3,610	\$ 26,877,383	4,080	\$ 31,248,179	16.262%
3001	NORTH BONNEVILLE	1,012	\$ 1,914,871	1,110	\$ 2,296,535	19.932%
3002	STEVENSON	1,838	\$ 16,497,223	2,084	\$ 22,041,662	33.608%
<b>3099</b>	<b>SKAMANIA COUNTY</b>	<b>6,460</b>	<b>\$ 45,289,477</b>	<b>7,274</b>	<b>\$ 55,586,376</b>	<b>22.736%</b>
3100	SNOHOMISH UNINC COUNTY	16,927	\$ 1,081,824,057	18,867	\$ 1,178,855,571	8.969%
3101	ARLINGTON	7,917	\$ 194,996,653	8,931	\$ 320,943,699	64.589%
3102	BRIER	3,419	\$ 12,019,211	3,909	\$ 16,781,299	39.621%
3103	DARRINGTON	1,231	\$ 6,096,070	1,311	\$ 6,058,994	-0.608%
3104	EDMONDS	11,694	\$ 265,791,437	13,152	\$ 324,998,452	22.276%
3105	EVERETT	16,370	\$ 831,766,687	18,034	\$ 988,972,819	18.900%
3106	GOLD BAR	1,711	\$ 8,479,128	1,947	\$ 7,746,795	-8.637%
3107	GRANITE FALLS	3,082	\$ 22,450,225	3,482	\$ 25,205,475	12.273%
3108	INDEX	569	\$ 1,006,235	620	\$ 1,353,774	34.539%
3109	LAKE STEVENS	8,317	\$ 162,247,016	9,492	\$ 184,205,538	13.534%
3110	LYNNWOOD	12,239	\$ 672,084,105	13,338	\$ 821,029,695	22.162%
3111	MARYSVILLE	10,619	\$ 421,699,007	11,758	\$ 460,946,488	9.307%
3112	MONROE	7,668	\$ 173,141,858	8,519	\$ 197,180,776	13.884%
3113	MOUNTLAKE TERRACE	6,623	\$ 100,051,632	7,472	\$ 120,739,095	20.677%
3114	MUKILTEO	8,121	\$ 90,839,008	8,841	\$ 92,646,513	1.990%
3115	SNOHOMISH CITY	7,503	\$ 151,947,181	8,171	\$ 158,636,692	4.403%
3116	STANWOOD	5,126	\$ 74,313,041	5,589	\$ 70,286,659	-5.418%
3117	SULTAN	3,162	\$ 23,847,008	3,511	\$ 38,135,256	59.916%
3118	WOODWAY	1,786	\$ 6,319,920	1,947	\$ 7,894,218	24.910%
3119	MILL CREEK	7,263	\$ 117,102,990	8,015	\$ 115,622,464	-1.264%
3120	BOTHELL/SNOHOMISH	8,659	\$ 216,480,148	9,357	\$ 229,428,837	5.981%
<b>3199</b>	<b>SNOHOMISH COUNTY</b>	<b>150,006</b>	<b>\$ 4,634,502,617</b>	<b>166,263</b>	<b>\$ 5,367,669,109</b>	<b>15.820%</b>

WASHINGTON STATE

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3rd Quarter 2021

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3200	SPOKANE UNINC COUNTY	12,488	\$ 541,073,070	14,211	\$ 592,085,365	9.428%
3201	AIRWAY HEIGHTS	3,687	\$ 69,863,956	4,187	\$ 83,945,955	20.156%
3202	CHENEY	4,382	\$ 49,495,278	4,903	\$ 51,924,163	4.907%
3203	DEER PARK	3,397	\$ 38,686,804	3,766	\$ 45,425,318	17.418%
3204	FAIRFIELD	748	\$ 1,678,440	830	\$ 1,809,503	7.809%
3205	LATAH	357	\$ 228,321	381	\$ 348,177	52.495%
3206	MEDICAL LAKE	2,651	\$ 12,729,115	2,867	\$ 17,346,208	36.272%
3207	MILLWOOD	1,518	\$ 18,579,833	1,705	\$ 20,668,438	11.241%
3208	ROCKFORD	738	\$ 2,107,443	784	\$ 2,261,110	7.292%
3209	SPANGLE	759	\$ 1,516,751	801	\$ 1,775,259	17.044%
3210	SPOKANE CITY	17,610	\$ 1,471,495,847	19,548	\$ 1,753,174,631	19.142%
3211	WAVERLY	252	\$ 83,976	276	\$ 135,064	60.836%
3212	LIBERTY LAKE	5,558	\$ 137,548,431	6,323	\$ 140,541,558	2.176%
3213	SPOKANE VALLEY	11,870	\$ 802,139,733	13,543	\$ 899,041,219	12.080%
<b>3299</b>	<b>SPOKANE COUNTY</b>	<b>66,015</b>	<b>\$ 3,147,226,998</b>	<b>74,125</b>	<b>\$ 3,610,481,968</b>	<b>14.719%</b>
3300	STEVENS UNINC COUNTY	5,843	\$ 76,582,774	6,694	\$ 101,739,737	32.849%
3301	CHEWELAH	2,404	\$ 13,939,198	2,567	\$ 16,286,936	16.843%
3302	COLVILLE	3,733	\$ 69,006,824	4,091	\$ 75,825,634	9.881%
3303	KETTLE FALLS	1,722	\$ 6,993,050	1,842	\$ 8,568,674	22.531%
3304	MARCUS	250	\$ 122,496	347	\$ 148,579	21.293%
3305	NORTHPORT	717	\$ 1,112,331	794	\$ 1,299,008	16.783%
3306	SPRINGDALE	702	\$ 1,204,263	805	\$ 1,261,060	4.716%
<b>3399</b>	<b>STEVENS COUNTY</b>	<b>15,371</b>	<b>\$ 168,960,936</b>	<b>17,140</b>	<b>\$ 205,129,628</b>	<b>21.407%</b>
3400	THURSTON UNINC COUNTY	11,088	\$ 310,718,166	12,537	\$ 343,285,918	10.481%
3401	BUCODA	568	\$ 583,356	660	\$ 792,545	35.860%
3402	LACEY	10,317	\$ 424,042,839	11,466	\$ 467,599,391	10.272%
3403	OLYMPIA	13,631	\$ 616,872,363	15,068	\$ 699,414,200	13.381%
3404	RAINIER	2,093	\$ 7,256,937	2,275	\$ 8,151,744	12.330%
3405	TENINO	2,295	\$ 9,294,361	2,552	\$ 11,230,645	20.833%
3406	TUMWATER	7,552	\$ 269,978,016	8,601	\$ 288,385,386	6.818%
3407	YELM	4,821	\$ 77,151,814	5,360	\$ 83,289,183	7.955%
<b>3499</b>	<b>THURSTON COUNTY</b>	<b>52,365</b>	<b>\$ 1,715,897,852</b>	<b>58,519</b>	<b>\$ 1,902,149,012</b>	<b>10.854%</b>
3500	WAHIAKUM UNINC COUNTY	2,073	\$ 8,799,758	2,277	\$ 11,448,842	30.104%
3501	CATHLAMET	1,342	\$ 4,522,957	1,508	\$ 5,123,625	13.280%
<b>3599</b>	<b>WAHIAKUM COUNTY</b>	<b>3,415</b>	<b>\$ 13,322,715</b>	<b>3,785</b>	<b>\$ 16,572,467</b>	<b>24.393%</b>
3600	WALLA WALLA UNINC COUNTY	5,220	\$ 98,273,588	5,847	\$ 115,157,369	17.180%
3601	COLLEGE PLACE	3,645	\$ 48,953,014	3,977	\$ 55,279,008	12.923%
3602	PRESCOTT	614	\$ 1,358,905	721	\$ 1,272,915	-6.328%
3603	WAITSBURG	1,180	\$ 2,960,025	1,340	\$ 3,331,076	12.535%
3604	WALLA WALLA CITY	7,868	\$ 194,248,483	8,805	\$ 231,012,467	18.926%
<b>3699</b>	<b>WALLA WALLA COUNTY</b>	<b>18,527</b>	<b>\$ 345,794,015</b>	<b>20,690</b>	<b>\$ 406,052,835</b>	<b>17.426%</b>
3700	WHATCOM UNINC COUNTY	9,810	\$ 239,294,262	11,277	\$ 285,831,075	19.448%
3701	BELLINGHAM	14,229	\$ 811,154,321	15,748	\$ 900,519,047	11.017%
3702	BLAINE	5,219	\$ 45,770,049	5,844	\$ 48,172,855	5.250%
3703	EVERSON	2,474	\$ 12,712,154	2,665	\$ 14,843,163	16.764%
3704	FERNDALE	5,997	\$ 86,572,575	6,822	\$ 99,113,810	14.486%
3705	LYNDEN	5,797	\$ 92,454,269	6,379	\$ 101,564,766	9.854%
3706	NOOKSACK	1,202	\$ 4,470,659	1,324	\$ 5,186,360	16.009%
3707	SUMAS	2,029	\$ 7,723,150	2,173	\$ 15,046,948	94.829%
<b>3799</b>	<b>WHATCOM COUNTY</b>	<b>46,757</b>	<b>\$ 1,300,151,439</b>	<b>52,232</b>	<b>\$ 1,470,278,024</b>	<b>13.085%</b>

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q3/2020		CURRENT YEAR - Q3/2021		PERC CHANGE
		COUNT	TAXABLE	COUNT	TAXABLE	
3800	WHITMAN UNINC COUNTY	3,032	\$ 30,674,571	3,490	\$ 28,921,497	-5.715%
3801	ALBION	735	\$ 475,766	868	\$ 681,691	43.283%
3802	COLFAX	2,494	\$ 19,724,095	2,716	\$ 18,337,638	-7.029%
3803	COLTON	704	\$ 823,273	757	\$ 1,249,262	51.743%
3804	ENDICOTT	525	\$ 2,014,084	547	\$ 1,240,034	-38.432%
3805	FARMINGTON	394	\$ 306,400	440	\$ 263,836	-13.892%
3806	GARFIELD	679	\$ 964,989	730	\$ 1,015,547	5.239%
3807	LA CROSSE	559	\$ 1,472,798	606	\$ 927,977	-36.992%
3808	LAMONT	165	\$ 56,731	160	\$ 399,369	603.970%
3809	MALDEN	254	\$ 481,071	258	\$ 303,703	-36.869%
3810	OAKESDALE	661	\$ 1,010,348	735	\$ 1,324,285	31.072%
3811	PALOUSE	1,162	\$ 2,752,653	1,300	\$ 3,702,505	34.507%
3812	PULLMAN	6,537	\$ 160,499,743	7,409	\$ 169,150,021	5.390%
3813	ROSALIA	750	\$ 2,071,328	836	\$ 2,016,801	-2.632%
3814	ST. JOHN	856	\$ 2,235,889	955	\$ 2,342,407	4.764%
3815	TEKOA	791	\$ 2,160,730	865	\$ 1,888,111	-12.617%
3816	UNIONTOWN	519	\$ 864,902	580	\$ 877,387	1.444%
<b>3899</b>	<b>WHITMAN COUNTY</b>	<b>20,817</b>	<b>\$ 228,589,371</b>	<b>23,252</b>	<b>\$ 234,642,071</b>	<b>2.648%</b>
3900	YAKIMA UNINC COUNTY	7,602	\$ 200,275,264	8,560	\$ 196,490,660	-1.890%
3901	GRANDVIEW	2,794	\$ 33,411,345	3,160	\$ 37,152,106	11.196%
3902	GRANGER	1,358	\$ 5,534,012	1,446	\$ 7,236,491	30.764%
3903	HARRAH	691	\$ 5,464,382	705	\$ 4,080,492	-25.326%
3904	MABTON	968	\$ 3,206,014	975	\$ 3,859,569	20.385%
3905	MOXEE CITY	2,208	\$ 11,114,705	2,389	\$ 18,163,886	63.422%
3906	NACHES	1,546	\$ 8,091,633	1,659	\$ 8,115,750	0.298%
3907	SELAH	3,946	\$ 48,623,830	4,323	\$ 56,409,053	16.011%
3908	SUNNYSIDE	4,004	\$ 94,868,851	4,506	\$ 104,516,604	10.170%
3909	TIETON	964	\$ 3,025,304	987	\$ 3,048,118	0.754%
3910	TOPPENISH	2,340	\$ 26,767,004	2,546	\$ 33,611,806	25.572%
3911	UNION GAP	3,003	\$ 152,658,584	3,275	\$ 175,974,843	15.273%
3912	WAPATO	1,881	\$ 11,957,323	1,983	\$ 15,992,269	33.745%
3913	YAKIMA CITY	11,157	\$ 572,752,220	12,400	\$ 645,650,317	12.728%
3914	ZILLAH	2,233	\$ 14,393,271	2,472	\$ 15,513,284	7.782%
<b>3999</b>	<b>YAKIMA COUNTY</b>	<b>46,695</b>	<b>\$ 1,192,143,742</b>	<b>51,386</b>	<b>\$ 1,325,815,248</b>	<b>11.213%</b>
<b>9999</b>	<b>Grand Total</b>	<b>1,459,730</b>	<b>\$ 47,813,675,115</b>	<b>1,621,877</b>	<b>\$ 55,299,683,450</b>	<b>15.657%</b>

**Quarterly Business Review**

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

Follow this link to our Create a Report tool:

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

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

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

What is the difference between SIC and NAICS?

**Select a Time Period:**

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

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

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

**Select a Format:**  
 Html    Excel

[A complete list of NAICS titles can be seen here.](#)

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

## Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities\*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2020

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

[Back to Search](#)

[Create Excel File](#)

### Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	81	\$389,899
New & Used Auto Dealers 4411	5	\$312,664
Rv, Boat, Motorcycle Dealers 4412	12	\$3,232
Automotive Parts & Tire 4413	64	\$74,003
Furniture & Home Furnishing 442	60	\$91,770
Electronics & Appliances 443	80	\$626,287
Building Materials, Garden Equip & Supplies 444	73	\$903,609
Building Materials 4441	46	\$414,985
Lawn & Garden Supplies & Equip 4442	27	\$488,624
Food & Beverage Stores 445	24	\$24,624
Grocery & Convenience Stores 4451	D	D

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$531,975,944	\$328,015,845	\$1,786,778
Forestry & Logging 113	\$378,547,662	\$336,227,021	\$1,361,951
Fishing & Hunting 114	\$48,434,733	\$16,123,560	\$117,694
Ag & Forestry Support Activities 115	\$275,017,518	\$191,183,052	\$2,382,763
<b>Total:</b>	<b>\$1,233,975,857</b>	<b>\$871,549,478</b>	<b>\$5,649,186</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$107,378,365	\$104,487,642	\$597,865
Other Extraction & Support Act. 211, 2121, 2122, 213	\$37,662,736	\$30,556,330	\$184,921
<b>Total:</b>	<b>\$145,041,101</b>	<b>\$135,043,972</b>	<b>\$782,786</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$9,611,009	\$8,979,385	\$111,818
Alternative Power Generation 221114-221117	\$50,816,199	\$49,402,036	\$240,611
Other Electric Power Generation 221112, 221113, 221118	\$92,014,071	\$4,508,289	\$43,348
Electric Power Generation & Trans. 221121, 221122	\$233,738,254	\$202,284,844	\$3,020,081
Natural Gas Distribution 2212	\$152,141,829	\$19,939,078	\$158,586
Water & Sewer 2213	\$558,338,892	\$498,924,765	\$8,194,676
<b>Total:</b>	<b>\$1,096,660,254</b>	<b>\$784,038,397</b>	<b>\$11,769,120</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$4,783,674,586	\$4,443,610,738	\$21,866,098
Nonresidential Building 2362	\$4,663,632,780	\$4,242,971,878	\$20,364,829
Heavy Construction & Highways 237	\$2,491,605,956	\$2,011,117,053	\$10,737,665
Special Trade Contractors 238	\$9,917,297,622	\$8,996,809,233	\$44,161,895
Electrical 23821	\$1,808,566,151	\$1,622,666,538	\$8,104,501
Plumbing & Heating 23822	\$1,895,713,364	\$1,750,092,451	\$8,659,135
Painting 23832	\$408,315,677	\$390,365,583	\$1,887,985
Masonry/drywall 23814, 23831	\$525,842,595	\$494,288,887	\$2,373,587
Roofing 23816	\$593,855,528	\$537,736,951	\$2,564,169
Other Contractors 238 Not Listed Above	\$4,685,004,307	\$4,201,658,823	\$20,572,518
<b>Total:</b>	<b>\$21,856,210,944</b>	<b>\$19,694,508,902</b>	<b>\$97,130,487</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$5,359,752,687	\$2,144,768,655	\$8,026,263
Milling Of Grains 3112	\$179,378,573	\$107,169,436	\$488,693
Fruits & Vegetables 3114	\$1,416,905,466	\$158,993,826	\$716,249
Dairy Products 3115	\$722,013,534	\$102,384,936	\$497,614
Meat Products 3116	\$667,830,342	\$663,098,051	\$1,005,780
Seafood Products 3117	\$794,668,430	\$166,116,086	\$824,357
Bakery Products 3118	\$651,501,927	\$349,120,409	\$1,700,589
Other Food Items 3111, 3113, 3119	\$927,454,415	\$597,885,911	\$2,792,981
Beverages 312	\$910,842,317	\$587,720,568	\$2,853,227
Textiles 313,314	\$234,567,958	\$131,559,116	\$637,784
Apparel 315	\$55,144,231	\$31,757,801	\$157,165
Leather & Allied Products 316	\$43,383,065	\$21,248,044	\$102,876
Lumber & Wood Products 321	\$2,824,725,252	\$1,695,203,819	\$6,742,206
Sawmills 3211	\$1,080,129,747	\$657,324,392	\$2,343,890
Plywood & Trusses 3212	\$504,129,642	\$308,939,356	\$1,226,725
Millwork, Windows, Wood Products 3219	\$1,240,465,863	\$728,940,071	\$3,171,591
Paper Products 322	\$1,905,363,807	\$1,165,743,286	\$4,581,995
Pulp & Paper Mills 3221	\$1,049,125,082	\$603,875,666	\$2,170,245

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, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$856,238,725	\$561,867,620	\$2,411,750
Commercial Printing 323	\$232,936,371	\$175,804,036	\$866,240
Petroleum & Coal Products 324	\$5,210,812,271	\$4,805,716,105	\$23,442,589
Petroleum Refining 32411	\$4,927,734,451	\$4,612,215,521	\$22,498,062
Asphalt/petroleum/coal Products 32412, 32419	\$283,077,820	\$193,500,584	\$944,527
Chemicals 325	\$1,820,338,398	\$1,081,852,524	\$5,482,165
Chemicals, Pesticides & Fertilizers 3251, 3253	\$843,436,566	\$442,543,206	\$2,277,959
Resins, Synthetic Fibers & Filaments 3252	\$124,714,551	\$89,809,365	\$434,704
Pharmaceuticals 3254	\$637,175,681	\$404,981,847	\$1,978,417
Paint, Coating & Adhesives 3255	\$44,754,451	\$29,029,449	\$181,800
Soap, Cleaning Compound & Toiletries 3256	\$64,922,551	\$39,518,889	\$191,044
Other Chemical Products 3259	\$105,334,598	\$75,969,768	\$418,241
Plastics & Rubber Products 326	\$987,699,876	\$558,419,533	\$2,701,770
Nonmetallic Minerals 327	\$902,655,865	\$685,408,247	\$3,427,757
Primary Metals 331	\$741,866,006	\$450,128,873	\$2,185,441
Iron & Steel Mills 3311, 3312	\$453,685,448	\$284,798,820	\$1,378,085
Aluminum Smelting 3313	\$64,732,480	\$40,410,416	\$196,129
Other Nonferrous Metals 3314	\$24,846,263	\$22,470,983	\$108,679
Foundries 3315	\$198,601,815	\$102,448,654	\$502,548
Fabricated Metal Products 332	\$2,066,700,033	\$1,354,522,601	\$6,557,952
Machinery 333	\$1,507,481,703	\$832,280,962	\$4,113,789
Farm & Construction Implements 3331	\$185,326,373	\$101,602,144	\$491,152
Industrial Machinery 3332	\$348,169,126	\$149,165,015	\$742,468
Commercial & Other Equipment 3333-3336 & 3339	\$973,986,204	\$581,513,803	\$2,880,169
Computers & Electronics 334	\$2,514,815,464	\$1,325,755,959	\$6,496,532
Computer Hardware 3341	\$61,353,387	\$44,812,935	\$294,556
Telephone & Communications Equipment 3342	\$173,653,440	\$86,830,418	\$425,497
Audio & Video Equipment 3343	\$33,920,975	\$13,159,064	\$71,553
Semiconductors 3344	\$896,379,366	\$407,433,191	\$1,704,686
Instruments 3345	\$1,323,908,149	\$756,643,794	\$3,906,422
Software, Other Magnetic & Optical Media 3346	\$25,600,147	\$16,876,557	\$93,818
Electrical Equipment & Appliances 335	\$955,035,516	\$321,959,200	\$1,673,858
Lighting Equipment 3351	\$45,173,471	\$12,730,043	\$66,504
Household Appliances 3352	\$3,225,104	\$3,188,825	\$16,500
Other Electric Equipment 3353, 3359	\$906,636,941	\$306,040,332	\$1,590,854
Transportation Equipment 336	\$12,879,795,753	\$8,300,969,733	\$40,284,074
Motor Vehicles & Parts 3361, 3362, 3363	\$469,834,473	\$298,592,964	\$1,447,601
Aircraft, Aerospace & Parts 3364	\$12,072,128,158	\$7,742,760,252	\$37,536,585
Ships & Boats 3366	\$292,174,800	\$227,590,672	\$1,143,870
Railroad, Other Transportation Equip. 3365, 3369	\$45,658,322	\$32,025,845	\$156,018
Furniture & Related Products 337	\$460,902,714	\$330,674,628	\$1,596,839
Other Manufacturing 339	\$1,516,582,835	\$931,305,947	\$5,063,693
Other Medical Equip & Supplies 339112, 339115	\$196,353,398	\$144,742,962	\$1,146,867
Dental Laboratories 339116	\$53,535,621	\$41,573,374	\$252,743
Sporting And Athletic Goods 33992	\$214,065,243	\$72,166,983	\$354,447
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,052,628,573	\$672,822,628	\$3,309,636
<b>Total:</b>	<b>\$43,131,402,122</b>	<b>\$26,932,799,637</b>	<b>\$126,994,215</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$25,326,429,198	\$19,402,093,022	\$97,910,627
Motor Vehicles & Parts 4231	\$3,657,700,228	\$3,198,976,077	\$16,112,316
Furniture & Home Furnishings 4232	\$482,879,298	\$378,541,331	\$1,864,252
Lumber & Construction Materials 4233	\$3,600,006,687	\$2,760,525,789	\$13,096,999

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, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$4,728,803,607	\$3,845,889,335	\$20,569,097
Metal & Mineral (except Petroleum) 4235	\$1,384,548,009	\$1,029,167,543	\$4,978,970
Electrical Equipment 4236	\$2,529,708,756	\$2,191,233,325	\$11,165,600
Hardware, Plumbing, Heating Equipment 4237	\$1,588,430,411	\$1,338,632,224	\$6,570,648
Machinery & Equipment 4238	\$3,485,692,897	\$2,788,479,668	\$13,720,654
Sporting & Recreational Goods & Supplies 423910	\$483,227,037	\$340,347,501	\$1,696,758
Toy & Hobby Goods & Supplies 423920	\$1,593,563,321	\$111,813,181	\$587,951
Other Misc Durable Goods 423930, 423940, 423990	\$1,791,868,947	\$1,418,487,048	\$7,547,382
Nondurable Goods: 424	\$28,043,841,122	\$20,079,386,173	\$87,012,173
Paper & Paper Products 4241	\$724,302,129	\$648,607,369	\$3,042,836
Drugs & Sundries 4242	\$3,183,057,925	\$2,851,725,808	\$7,100,240
Apparel 4243	\$793,782,178	\$369,858,916	\$1,809,438
Food Products 4244	\$11,360,184,084	\$6,995,495,542	\$29,664,911
Farm Products 4245	\$468,998,140	\$260,192,112	\$1,356,743
Chemicals & Plastics 4246	\$968,627,319	\$692,791,177	\$3,367,450
Petroleum Products 4247	\$4,990,613,939	\$4,632,598,155	\$23,081,965
Beer & Ale 424810	\$320,031,406	\$309,269,040	\$1,499,637
Wine & Distilled Alcoholic Beverages 424820	\$1,326,504,560	\$1,023,565,956	\$5,073,834
Farm Supplies 42491	\$1,699,506,927	\$636,704,180	\$3,154,920
Tobacco & Tobacco Products 42494	\$338,734,764	\$310,359,181	\$1,502,040
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,869,497,751	\$1,348,218,737	\$6,358,159
Electronic Markets, Agents, Brokers 425	\$471,844,893	\$306,647,244	\$2,109,989
<b>Total:</b>	<b>\$53,842,115,213</b>	<b>\$39,788,126,439</b>	<b>\$187,032,789</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$9,115,615,395	\$8,162,462,347	\$42,257,517
New & Used Auto Dealers 4411	\$6,870,159,998	\$6,219,272,012	\$32,460,061
Rv, Boat, Motorcycle Dealers 4412	\$1,008,069,344	\$851,577,236	\$4,486,563
Automotive Parts & Tires 4413	\$1,237,386,053	\$1,091,613,099	\$5,310,893
Furniture & Home Furnishings 442	\$1,296,487,508	\$1,198,191,642	\$5,743,878
Electronics & Appliances 443	\$3,431,159,953	\$2,860,269,149	\$19,008,227
Household Appliances 443141	\$193,712,126	\$188,580,396	\$905,089
Electronic Stores 443142	\$3,237,447,827	\$2,671,688,753	\$18,103,138
Bldg. Materials, Garden Supplies 444	\$4,092,336,189	\$3,889,642,801	\$18,695,150
Building Materials 4441	\$3,600,217,293	\$3,442,579,370	\$16,483,020
Lawn & Garden Supplies 4442	\$492,118,896	\$447,063,431	\$2,212,130
Food & Beverages (off-premises) 445	\$5,922,411,265	\$5,445,539,958	\$26,699,202
Grocery & Convenience Stores 4451	\$5,153,540,247	\$4,823,944,649	\$23,880,191
Other Food Stores/specialty Foods 4452	\$533,899,824	\$431,173,743	\$1,872,032
Beer, Wine And Liquor Stores 4453	\$234,971,194	\$190,421,566	\$946,979
Drug Stores & Personal Care Stores 446	\$3,733,917,174	\$3,402,854,463	\$16,827,400
Gas Stations (incl. Convenience Stores) 447	\$3,313,246,743	\$2,641,418,534	\$13,033,193
Apparel & Accessories 448	\$1,633,906,041	\$1,497,332,255	\$7,269,913
Clothing Stores 4481	\$1,254,883,590	\$1,178,194,620	\$5,743,048
Shoe Stores 4482	\$127,131,905	\$119,311,351	\$563,585
Jewelry & Luggage Stores 4483	\$251,890,546	\$199,826,284	\$963,280
Sporting Goods, Toy/hobby/book/music 451	\$1,739,743,946	\$1,183,482,127	\$5,882,439
Sporting Goods 45111	\$1,003,840,912	\$846,037,088	\$4,134,201
Hobby & Toy Stores 45112	\$505,130,944	\$148,495,816	\$755,607
Sewing Supplies 45113	\$43,908,785	\$39,481,955	\$192,365
Musical Instruments 45114	\$71,508,350	\$59,596,823	\$327,081
Book, Periodical & Music Stores 45121	\$115,354,955	\$89,870,445	\$473,185
Department Stores 4522	\$273,299,545	\$265,828,280	\$1,278,653

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, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Warehouse Clubs And Superstores 452311	\$10,267,984,436	\$6,976,573,184	\$33,334,410
All Other General Merchandise Stores 452319	\$383,853,065	\$308,293,043	\$1,489,275
Electronic Shopping And Mail-order Houses 4541	\$1,087,179,410	\$804,176,497	\$4,646,615
Miscellaneous Retailers 453, 4542, 4543	\$6,788,609,823	\$3,872,054,148	\$20,879,510
<b>Total:</b>	<b>\$53,079,750,493</b>	<b>\$42,508,118,428</b>	<b>\$217,045,382</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$46,045,718	\$39,490,700	\$314,990
Railroads 482	\$36,358,516	\$36,357,856	\$466,133
Water Transportation 483	\$37,268,691	\$23,289,472	\$133,163
Truck Transportation 484	\$330,325,849	\$282,350,706	\$2,350,514
Transit & Ground Passenger Transport 485	\$76,673,816	\$62,307,771	\$609,776
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$32,548,528	\$24,943,564	\$162,548
Support Activities For Transportation 488	\$1,361,124,750	\$1,220,274,141	\$7,379,082
Postal Service, Couriers And Messengers 491, 492	\$76,539,939	\$64,426,848	\$655,303
<b>Total:</b>	<b>\$2,003,622,093</b>	<b>\$1,760,177,344</b>	<b>\$12,090,034</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$294,860,955</b>	<b>\$274,140,229</b>	<b>\$1,529,037</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$2,428,266,629	\$1,491,080,948	\$16,267,910
Newspapers 51111	\$83,206,697	\$82,571,518	\$356,905
Books & Periodicals 51112, 51113	\$137,181,505	\$114,431,840	\$775,651
Software 5112	\$1,916,447,777	\$1,022,078,811	\$8,312,123
Other Publishers 51114, 51119	\$291,430,650	\$271,998,779	\$6,823,231
Motion Picture Production 512	\$353,435,775	\$309,364,377	\$4,259,970
Radio & Tv Broadcasting, Cable Tv 515	\$898,638,940	\$808,957,873	\$12,580,446
Telecommunications 517	\$3,129,734,684	\$3,084,749,705	\$37,216,082
Wired Telecommunications Carriers 517311	\$741,575,665	\$738,755,460	\$7,953,820
Wireless Telecommunications Carriers 517312	\$1,437,269,881	\$1,428,457,919	\$16,895,946
Satellite And Other Telecommunications 5174, 5179	\$950,889,138	\$917,536,326	\$12,366,316
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,586,948,082	\$729,306,647	\$10,359,292
Other Information Services 519	\$781,141,571	\$573,771,573	\$10,629,827
<b>Total:</b>	<b>\$9,178,165,681</b>	<b>\$6,997,231,123</b>	<b>\$91,313,527</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$6,772,567,017	\$5,700,751,548	\$123,408,769
Securities & Other Financial Investment 523, 525	\$3,482,221,483	\$2,459,837,854	\$45,896,094
Insurance Agents & Brokers 524	\$2,926,921,624	\$1,434,604,024	\$14,386,559
Real Estate Agents & Brokers 531	\$2,397,331,146	\$2,214,703,232	\$34,079,432
Rental Of Tangible Personal Property 532	\$1,785,772,507	\$1,634,069,889	\$8,781,116
Lessors Of Nonfinancial Intangibles 533	\$175,812,545	\$145,042,021	\$2,199,434
<b>Total:</b>	<b>\$17,540,626,322</b>	<b>\$13,589,008,568</b>	<b>\$228,751,404</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$20,828,886,890	\$12,375,107,083	\$172,198,891
Legal Services 5411	\$1,753,235,994	\$1,616,657,410	\$25,842,304
Accounting Services 5412	\$876,489,222	\$844,265,719	\$13,620,356
Architectural Services 54131	\$472,592,327	\$404,793,328	\$6,766,993
Engineering Services 54133	\$1,345,854,615	\$1,169,816,663	\$15,814,348
Other Related Services 54132, 54134-54138	\$238,688,962	\$205,557,900	\$3,002,130

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, 2021

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$365,555,787	\$263,378,658	\$2,656,819
Computer System Design Services 5415	\$7,679,488,935	\$2,842,489,687	\$34,416,417
Consulting Services 5416	\$4,161,970,374	\$2,829,251,574	\$40,830,899
Scientific Research & Development Services 5417	\$1,328,246,277	\$346,587,542	\$3,633,812
Advertising & Public Relations 5418	\$541,151,460	\$419,357,160	\$5,978,890
Other Professional Services 5419	\$2,065,612,937	\$1,432,951,442	\$19,635,923
Management Services 55	\$172,290,635	\$141,171,742	\$1,964,282
Administrative & Support Services 561	\$12,715,507,538	\$7,357,445,019	\$84,755,210
Employment Services 5613	\$1,309,275,932	\$1,151,310,182	\$17,853,931
Travel Services 5615	\$4,166,215,220	\$239,002,710	\$2,754,666
Investigation & Security Services 5616	\$477,057,881	\$436,625,369	\$5,307,654
Building Services & Janitorial 5617	\$1,284,720,729	\$1,222,064,735	\$10,009,438
Other 5611, 5612, 5614, 5619	\$5,478,237,776	\$4,308,442,023	\$48,829,521
Waste Treatment/collection 562	\$1,401,344,149	\$1,329,265,600	\$14,009,585
Schools (public, Private, Technical) 61	\$707,870,303	\$408,265,067	\$5,309,928
Health Services 62	\$15,062,207,256	\$10,369,632,867	\$157,092,176
Ambulatory Health Care Services 621	\$6,920,617,174	\$5,783,019,505	\$92,443,349
Physicians 6211	\$2,678,417,373	\$2,143,103,597	\$35,499,102
Dentists 6212	\$1,099,923,427	\$1,089,714,032	\$18,153,929
Other Health Practitioners 6213	\$996,812,816	\$922,915,442	\$13,983,229
Outpatient Care Centers 6214	\$1,016,334,894	\$736,724,799	\$11,388,834
Medical & Diagnostic Laboratories 6215	\$506,641,964	\$299,505,240	\$5,134,585
Home Health Care 6216	\$329,956,581	\$309,945,930	\$3,800,234
Other Ambulatory Health Care 6219	\$292,530,119	\$281,110,465	\$4,483,436
Hospitals 622	\$6,882,766,742	\$3,661,630,496	\$53,740,138
Nursing & Retirement Homes 623	\$687,357,174	\$617,253,867	\$6,767,349
Social Services & Day Care 624	\$571,466,166	\$307,728,999	\$4,141,340
Arts, Entertainment, & Recreation 71	\$1,166,903,896	\$948,933,742	\$10,045,460
Performing Arts, Spectator Sports 711	\$457,775,056	\$338,112,716	\$4,950,132
Museums, Historical Sites, Etc. 712	\$46,372,867	\$19,245,176	\$247,439
Amusement, Gambling, Recreation 713	\$662,755,973	\$591,575,850	\$4,847,889
Accommodations 721	\$1,210,972,053	\$1,142,365,766	\$6,404,353
Restaurants, Food Services 7223, 7225	\$4,746,938,723	\$4,660,867,386	\$23,992,964
Drinking Places 7224	\$271,686,781	\$246,799,700	\$1,432,615
Auto Repair & Services 8111	\$972,949,811	\$946,802,355	\$4,583,591
Other Repair Services 8112-8114	\$717,472,142	\$540,271,780	\$2,764,944
Personal Services 812	\$935,177,420	\$880,555,904	\$10,423,433
Personal Care (barber, Beauty, Etc.) 8121	\$401,180,970	\$387,349,297	\$5,411,840
Death Care Services 8122	\$82,459,462	\$80,896,877	\$1,070,289
Laundry & Dry Cleaning 8123	\$124,794,777	\$122,418,675	\$883,048
Other Personal Services 8129	\$326,742,211	\$289,891,055	\$3,058,256
Religious, Civic & Other Organizations 813, 814	\$272,530,074	\$164,087,070	\$2,401,773
Public Administration, 92	\$133,698,372	\$124,988,516	\$1,934,838
<b>Total:</b>	<b>\$61,316,436,043</b>	<b>\$41,636,559,597</b>	<b>\$499,314,043</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$264,718,867,078</b>	<b>\$194,971,302,114</b>	<b>\$1,479,402,010</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2021

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$7,091,767,752	\$5,490,101,969	\$356,856,692
New & Used Auto Dealers 4411	\$5,472,849,237	\$4,197,411,678	\$272,831,799
Rv, Boat, Motorcycle Dealers 4412	\$847,550,837	\$648,833,853	\$42,174,211
Automotive Parts & Tire 4413	\$771,367,678	\$643,856,438	\$41,850,682
Furniture & Home Furnishings 442	\$1,007,916,951	\$895,479,654	\$58,206,172
Electronics & Appliances 443	\$2,253,423,160	\$1,612,920,164	\$104,839,839
Building Materials, Garden Equip & Supplies 444	\$2,857,149,407	\$2,656,307,432	\$172,660,005
Building Materials 4441	\$2,521,471,281	\$2,387,823,846	\$155,208,568
Lawn & Garden Supplies & Equipment 4442	\$335,678,126	\$268,483,586	\$17,451,437
Food & Beverage Stores 445	\$5,258,982,456	\$1,294,510,220	\$84,143,169
Grocery & Convenience Stores 4451	\$4,848,124,227	\$1,143,639,389	\$74,336,559
Other Food & Beverage Stores 4452, 4453	\$410,858,229	\$150,870,831	\$9,806,610
Drug/health Stores 446	\$2,891,491,352	\$955,217,707	\$62,089,189
Gas Stations & Convenience Stores W/pumps 447	\$2,698,513,333	\$608,234,785	\$39,535,268
Apparel & Accessories 448	\$1,509,385,746	\$1,388,821,263	\$90,273,408
Clothing & Shoe Stores 4481, 4482	\$1,282,728,945	\$1,214,389,991	\$78,935,355
Jewelry & Luggage Stores 4483	\$226,656,801	\$174,431,272	\$11,338,053
Sporting Goods, Toys, Book & Music Stores 451	\$1,125,850,523	\$950,175,140	\$61,761,411
Sporting Goods, Toys, Hobby/craft Stores 4511	\$1,023,257,253	\$870,985,361	\$56,614,081
Book/periodical/music Store 4512	\$102,593,270	\$79,189,779	\$5,147,330
General Merchandise Stores 452	\$10,517,108,713	\$3,534,181,231	\$229,721,803
Department Stores 4522	\$270,547,813	\$257,941,523	\$16,766,198
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$10,246,560,900	\$3,276,239,708	\$212,955,605
Electronic Shopping And Mail-order Houses 4541	\$814,868,126	\$560,742,824	\$36,448,304
Miscellaneous Retailers 453, 4542, 4543	\$5,316,035,560	\$4,144,028,186	\$269,361,905
<b>Total:</b>	<b>\$43,342,493,079</b>	<b>\$24,090,720,575</b>	<b>\$1,565,897,165</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$90,459,105</b>	<b>\$35,693,211</b>	<b>\$2,320,080</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$31,317,030</b>	<b>\$23,255,846</b>	<b>\$1,511,628</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$184,266,358</b>	<b>\$61,340,381</b>	<b>\$3,987,125</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$7,640,289,713	\$6,659,939,070	\$432,896,206
Heavy Construction & Highways 237	\$1,260,143,424	\$873,387,465	\$56,770,206
Special Trade Contractors 238	\$4,393,599,721	\$3,915,710,262	\$254,521,480
<b>Total:</b>	<b>\$13,294,032,858</b>	<b>\$11,449,036,797</b>	<b>\$744,187,892</b>
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,330,587,781</b>	<b>\$1,011,678,905</b>	<b>\$65,759,191</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2021

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$5,019,423,956	\$2,666,353,508	\$173,313,010
Nondurable Goods 424	\$1,392,596,490	\$645,057,429	\$41,928,741
Electronic Markets, Agents & Brokers 425	\$54,174,401	\$29,028,261	\$1,886,834
<b>Total:</b>	<b>\$6,466,194,847</b>	<b>\$3,340,439,198</b>	<b>\$217,128,585</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$504,643,117</b>	<b>\$427,609,140</b>	<b>\$27,794,599</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$2,774,861,530</b>	<b>\$1,838,332,226</b>	<b>\$119,491,632</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$590,860,591</b>	<b>\$448,212,974</b>	<b>\$29,133,847</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,458,335,622</b>	<b>\$1,254,017,212</b>	<b>\$81,511,183</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$5,630,451,503</b>	<b>\$1,513,526,954</b>	<b>\$98,379,405</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$3,475,228,861</b>	<b>\$2,614,427,367</b>	<b>\$169,937,985</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$498,361,101</b>	<b>\$470,411,894</b>	<b>\$30,576,800</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$1,107,311,367	\$1,010,341,019	\$65,672,184
Restaurants, Food Services & Drinking Places 722	\$4,525,253,744	\$4,189,758,567	\$272,334,388
<b>Total:</b>	<b>\$5,632,565,111</b>	<b>\$5,200,099,586</b>	<b>\$338,006,572</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$1,178,651,469	\$1,008,283,645	\$65,538,529
Personal Service 812	\$295,039,043	\$266,522,015	\$17,323,969
Religious, Civic & Other Organization 813, 814	\$28,530,673	\$20,792,677	\$1,351,515
<b>Total:</b>	<b>\$1,502,221,185</b>	<b>\$1,295,598,337</b>	<b>\$84,214,013</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$23,048,492</b>	<b>\$20,664,277</b>	<b>\$1,343,187</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$88,829,928,171</b>	<b>\$55,095,064,880</b>	<b>\$3,581,180,889</b>

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2021

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>				
Water Supply		\$513,867,399	\$448,577,630	\$22,558,968
Miscellaneous		\$49,682,234	\$46,384,552	\$2,332,679
<b>Total:</b>	<b>5.03%</b>	<b>\$563,549,633</b>	<b>\$494,962,182</b>	<b>\$24,891,647</b>
<b>Sewer Collection</b>				
Sewerage Systems		\$117,922,122	\$47,128,329	\$1,815,384
Miscellaneous		\$103,372,318	\$69,756,301	\$2,687,012
<b>Total:</b>	<b>3.85%</b>	<b>\$221,294,440</b>	<b>\$116,884,630</b>	<b>\$4,502,396</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$2,486,577,020</b>	<b>\$1,822,153,583</b>	<b>\$70,579,295</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$184,933,155</b>	<b>\$183,334,373</b>	<b>\$7,062,042</b>
<b>Motor Transportation</b>				
Local/suburban Transit		\$173,093,428	\$65,629,929	\$1,264,031
Trucking		\$1,127,268,064	\$347,474,161	\$6,692,371
Railroads		\$19,515,907	\$14,270,701	\$274,854
Miscellaneous		\$330,772,673	\$221,637,278	\$4,268,728
<b>Total:</b>	<b>1.93%</b>	<b>\$1,650,650,072</b>	<b>\$649,012,069</b>	<b>\$12,499,984</b>
<b>Urban Transportation</b>				
Local/suburban Transit		\$52,496,600	\$46,562,536	\$298,929
Trucking		\$93,494,770	\$71,828,462	\$461,123
Miscellaneous		\$125,088,926	\$99,571,021	\$639,256
<b>Total:</b>	<b>0.64%</b>	<b>\$271,080,296</b>	<b>\$217,962,019</b>	<b>\$1,399,308</b>
<b>Other Public Service</b>				
Water Transport		\$100,829,420	\$31,028,549	\$597,609
Miscellaneous		\$363,378,519	\$51,603,227	\$993,875
<b>Total:</b>	<b>1.93%</b>	<b>\$464,207,939</b>	<b>\$82,631,776</b>	<b>\$1,591,484</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$62,703,452</b>	<b>\$38,041,460</b>	<b>\$521,019</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>	<b>N/A</b>	<b>\$5,904,996,007</b>	<b>\$3,604,982,092</b>	<b>\$123,047,175</b>

TABLE 7: PUBLIC UTILITY TAX

## APPENDIX A: Frequently Asked Questions

<b><u>1. General Questions</u></b>	<b><u>Page</u></b>
i. What does a "D" in the data mean?.....	2
ii. What are reporting periods? .....	2
iii. Why is the QBR typically published six months after the end of the reporting period?.....	2
iv. Why doesn't the sum of the quarterly data for a given NAICS grouping equal the annual figure?.....	3
v. What is an accrual period?.....	3
vi. What is the difference between QBR tables 1 and 5?.....	3
 <b><u>2. SIC and NAICS codes</u></b>	
vii. What are SIC and NAICS codes?.....	4
viii. What is the difference between a SIC and a NAICS code?.....	4
ix. Can I get SIC code data after 2004?.....	4
x. Can I compare historical SIC data to NAICS data?.....	4
xi. What do I do if I need historical QBR data in the NAICS version?.....	5
 <b><u>3. Unit Counts</u></b>	
xii. What are units?.....	5
xiii. Why do the unit counts differ between quarterly and calendar year data?...	5
xiv. Can I add unit counts for 4 quarters to get the annual unit count?.....	5
 <b><u>4. Gross Business Income</u></b>	
xv. What is gross business income?.....	5
xvi. Can I get gross business income by location?.....	6
 <b><u>5. Business and Occupation (B&amp;O) Tax</u></b>	
xvii. What is the B&O tax?.....	6
xviii. Do cities levy a B&O tax?.....	6
xix. What is the difference between gross and taxable income?.....	6

xx. Does the B&O tax due amount account for any tax credits?.....	7
xxi. What are the state B&O tax rates?.....	7
xxii. Can I get B&O tax data by location?.....	7

**6. Retail Sales and Use Tax**

xxiii. What is the retail sales tax?.....	7
xxiv. Are there exemptions to the retail sales and use taxes?.....	7
xxv. What is the difference between gross and taxable retail sales?.....	7
xxvi. Do the retail sales and use tax due amounts account for any credits?.....	8
xxvii. What are the state retail sales tax rates?.....	8

**7. Public Utility Tax**

xxviii. What is the public utility tax?.....	8
xxix. What is operating income?.....	8
xxx. What is the difference between gross and taxable operating income?.....	8
xxxi. Does the public utility tax due amount account for any credits?.....	8
xxxii. What are the public utility tax rates?.....	8
xxxiii. Can I get public utility tax data by location?.....	9

**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.**