

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4, 2020

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

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

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

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

Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING

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

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

Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES

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

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

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

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

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

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

¹North American Industry Classification System.

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

STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

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

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

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

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

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

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

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

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

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

¹North American Industry Classification System.

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

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1,816	\$598,044,493
Forestry & Logging 113	755	\$447,311,428
Fishing & Hunting 114	224	\$119,014,808
Ag & Forestry Support Activities 115	1,097	\$268,875,881
Total:	3,892	\$1,433,246,610
Mining 21		
Sand & Gravel, Quarrying 2123	110	\$100,647,416
Other Extraction & Support Act. 211, 2121, 2122, 213	47	\$60,483,680
Total:	157	\$161,131,096
Utilities 22		
Hydroelectric Power Generation 221111	14	\$417,636,330
Alternative Power Generation 221114-221117	23	\$81,617,340
Other Electric Power Generation 221112, 221113, 221118	8	\$225,643,254
Electric Power Generation & Trans. 221121, 221122	59	\$2,075,656,789
Natural Gas Distribution 2212	14	\$193,873,117
Water & Sewer 2213	672	\$1,264,890,710
Total:	790	\$4,259,317,540
Construction 23		
Residential Building & Remodeling 2361	17,756	\$3,911,955,775
Nonresidential Building 2362	1,017	\$4,520,669,221
Heavy Construction & Highways 237	1,231	\$2,484,628,556
Special Trade Contractors 238	26,945	\$9,028,009,213
Electrical 23821	2,941	\$1,726,195,482
Plumbing & Heating 23822	3,212	\$1,685,291,510
Painting 23832	3,492	\$323,028,319
Masonry/drywall 23814, 23831	1,664	\$507,687,254
Roofing 23816	1,150	\$423,439,244
Other Contractors 238 Not Listed Above	14,486	\$4,362,367,404
Total:	46,949	\$19,945,262,765
Manufacturing 31-33		
Food Products 311	1,473	\$4,923,255,580
Milling Of Grains 3112	21	\$190,406,777
Fruits & Vegetables 3114	93	\$1,229,480,636
Dairy Products 3115	38	\$686,483,256
Meat Products 3116	82	\$590,694,036
Seafood Products 3117	55	\$710,248,606
Bakery Products 3118	786	\$595,609,730
Other Food Items 3111, 3113, 3119	398	\$920,332,539
Beverages 312	1,298	\$798,276,214
Textiles 313,314	615	\$235,723,751
Apparel 315	443	\$59,723,878
Leather & Allied Products 316	78	\$39,900,902
Lumber & Wood Products 321	621	\$2,622,228,370
Sawmills 3211	95	\$1,190,879,532
Plywood & Trusses 3212	49	\$349,912,747
Millwork, Windows, Wood Products 3219	477	\$1,081,436,091

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	118	\$1,608,661,311
Pulp & Paper Mills 3221	36	\$920,224,814
Other Paper Products 3222	82	\$688,436,497
Commercial Printing 323	961	\$240,543,916
Petroleum & Coal Products 324	40	\$2,350,506,148
Petroleum Refining 32411	17	\$2,111,154,981
Asphalt/petroleum/coal Products 32412, 32419	23	\$239,351,167
Chemicals 325	788	\$2,078,880,633
Chemicals, Pesticides & Fertilizers 3251, 3253	106	\$725,187,789
Resins, Synthetic Fibers & Filaments 3252	33	\$206,529,247
Pharmaceuticals 3254	330	\$651,067,661
Paint, Coating & Adhesives 3255	37	\$41,039,717
Soap, Cleaning Compound & Toiletries 3256	206	\$277,296,099
Other Chemical Products 3259	76	\$177,760,120
Plastics & Rubber Products 326	267	\$736,249,997
Nonmetallic Minerals 327	459	\$798,809,809
Primary Metals 331	151	\$603,326,650
Iron & Steel Mills 3311, 3312	71	\$347,958,884
Aluminum Smelting 3313	20	\$71,659,203
Other Nonferrous Metals 3314	18	\$18,538,141
Foundries 3315	42	\$165,170,422
Fabricated Metal Products 332	1,564	\$1,807,139,157
Machinery 333	814	\$1,533,971,610
Farm & Construction Implements 3331	106	\$197,950,475
Industrial Machinery 3332	152	\$329,572,537
Commercial & Other Equipment 3333-3336 & 3339	556	\$1,006,448,598
Computers & Electronics 334	651	\$2,797,704,339
Computer Hardware 3341	47	\$44,155,283
Telephone & Communications Equipment 3342	87	\$248,618,080
Audio & Video Equipment 3343	37	\$39,648,699
Semiconductors 3344	112	\$840,698,958
Instruments 3345	309	\$1,593,819,371
Software, Other Magnetic & Optical Media 3346	59	\$30,763,948
Electrical Equipment & Appliances 335	196	\$938,778,553
Lighting Equipment 3351	57	\$68,269,989
Household Appliances 3352	18	\$3,777,164
Other Electric Equipment 3353, 3359	121	\$866,731,400
Transportation Equipment 336	582	\$11,362,068,752
Motor Vehicles & Parts 3361, 3362, 3363	171	\$530,016,804
Aircraft, Aerospace & Parts 3364	146	\$10,363,114,589
Ships & Boats 3366	211	\$423,800,583
Railroad, Other Transportation Equip. 3365, 3369	54	\$45,136,776
Furniture & Related Products 337	729	\$394,333,996
Other Manufacturing 339	2,394	\$1,522,236,882
Other Medical Equip & Supplies 339112, 339115	174	\$213,270,651
Dental Laboratories 339116	280	\$57,618,637
Sporting And Athletic Goods 33992	151	\$221,803,680
All Other Miscellaneous Mfg 3399 Not Listed Above	1,789	\$1,029,543,914
Total:	14,242	\$37,452,320,448

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,585	\$25,695,116,805
Motor Vehicles & Parts 4231	753	\$4,073,613,867
Furniture & Home Furnishings 4232	599	\$566,637,086
Lumber & Construction Materials 4233	867	\$3,215,285,220
Professional & Commercial Equipment 4234	1,802	\$4,706,200,560
Metal & Mineral (except Petroleum) 4235	371	\$818,673,724
Electrical Equipment 4236	1,325	\$2,691,528,722
Hardware, Plumbing, Heating Equipment 4237	640	\$1,332,611,784
Machinery & Equipment 4238	2,263	\$3,469,150,450
Sporting & Recreational Goods & Supplies 423910	475	\$480,991,791
Toy & Hobby Goods & Supplies 423920	150	\$2,749,847,247
Other Misc Durable Goods 423930, 423940, 423990	1340	\$1,590,576,354
Nondurable Goods: 424	8,611	\$25,338,151,724
Paper & Paper Products 4241	337	\$675,882,501
Drugs & Sundries 4242	526	\$3,336,372,943
Apparel 4243	566	\$1,534,574,839
Food Products 4244	2,378	\$10,667,622,649
Farm Products 4245	397	\$595,076,491
Chemicals & Plastics 4246	520	\$799,647,928
Petroleum Products 4247	193	\$2,751,523,080
Beer & Ale 424810	190	\$283,860,117
Wine & Distilled Alcoholic Beverages 424820	708	\$1,335,191,489
Farm Supplies 42491	318	\$925,051,128
Tobacco & Tobacco Products 42494	78	\$327,339,865
Other Misc Nondurable Goods 4249 Not Listed Above	2,400	\$2,106,008,694
Electronic Markets, Agents, Brokers 425	660	\$421,419,971
Total:	19,856	\$51,454,688,500
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,415	\$7,962,656,354
New & Used Auto Dealers 4411	1,425	\$6,117,271,320
Rv, Boat, Motorcycle Dealers 4412	600	\$716,551,669
Automotive Parts & Tires 4413	1,390	\$1,128,833,365
Furniture & Home Furnishings 442	2,038	\$1,200,462,019
Electronics & Appliances 443	2,788	\$3,245,361,160
Household Appliances 443141	212	\$189,905,243
Electronic Stores 443142	2,576	\$3,055,455,917
Bldg. Materials, Garden Supplies 444	3,012	\$3,521,765,209
Building Materials 4441	1,866	\$3,075,754,688
Lawn & Garden Supplies 4442	1,146	\$446,010,521
Food & Beverages (off-premises) 445	4,234	\$5,541,878,790
Grocery & Convenience Stores 4451	1,933	\$4,742,977,142
Other Food Stores/specialty Foods 4452	1,393	\$525,501,511
Beer, Wine And Liquor Stores 4453	908	\$273,400,137
Drug Stores & Personal Care Stores 446	3,728	\$3,683,499,530
Gas Stations (incl. Convenience Stores) 447	1,472	\$2,133,786,254
Apparel & Accessories 448	4,648	\$1,629,779,581
Clothing Stores 4481	3,405	\$1,218,360,529
Shoe Stores 4482	209	\$106,506,176
Jewelry & Luggage Stores 4483	1,034	\$304,912,876
Sporting Goods, Toy/hobby/book/music 451	3,805	\$1,763,302,566
Sporting Goods 45111	1,725	\$1,034,707,574
Hobby & Toy Stores 45112	676	\$419,528,047
Sewing Supplies 45113	347	\$57,227,559
Musical Instruments 45114	251	\$72,014,425
Book, Periodical & Music Stores 45121	806	\$179,824,961

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Department Stores 4522	20	\$374,926,152
Warehouse Clubs And Superstores 452311	9	\$9,974,685,796
All Other General Merchandise Stores 452319	1,554	\$381,994,344
Electronic Shopping And Mail-order Houses 4541	1,270	\$1,308,880,277
Miscellaneous Retailers 453, 4542, 4543	17,668	\$6,932,116,381
Total:	49,661	\$49,655,094,413
Transportation 48-492		
Air Transportation 481	62	\$35,906,069
Railroads 482	19	\$60,941,122
Water Transportation 483	64	\$54,056,387
Truck Transportation 484	6,009	\$2,550,545,442
Transit & Ground Passenger Transport 485	1,395	\$183,925,994
Pipeline Transportation 486	8	\$21,903,798
Scenic & Sightseeing Transportation 487	216	\$32,174,419
Support Activities For Transportation 488	1,491	\$1,615,953,545
Postal Service, Couriers And Messengers 491, 492	1,171	\$624,542,620
Total:	10,435	\$5,179,949,396
Warehousing & Storage 493		
Total:	284	\$362,536,161
Information 51		
Publishing (except Internet) 511	2,132	\$2,429,891,220
Newspapers 51111	100	\$87,648,175
Books & Periodicals 51112, 51113	616	\$139,136,399
Software 5112	1,279	\$1,863,452,712
Other Publishers 51114, 51119	137	\$339,653,934
Motion Picture Production 512	1,512	\$291,610,511
Radio & Tv Broadcasting, Cable Tv 515	240	\$1,395,730,972
Telecommunications 517	788	\$3,269,830,345
Wired Telecommunications Carriers 517311	286	\$763,097,265
Wireless Telecommunications Carriers 517312	162	\$1,446,133,643
Satellite And Other Telecommunications 5174, 5179	340	\$1,060,599,437
Isps, Web Search Portals, Data Proc. Svcs. 518	950	\$1,392,738,196
Other Information Services 519	684	\$685,474,459
Total:	6,306	\$9,465,275,703
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,968	\$7,698,624,120
Securities & Other Financial Investment 523, 525	3,136	\$3,977,921,459
Insurance Agents & Brokers 524	3,896	\$2,871,046,735
Real Estate Agents & Brokers 531	7,210	\$2,441,935,450
Rental Of Tangible Personal Property 532	2,091	\$1,645,270,925
Lessors Of Nonfinancial Intangibles 533	187	\$163,590,591
Total:	18,488	\$18,798,389,280
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	53,351	\$25,687,248,326
Legal Services 5411	6,003	\$3,679,389,693
Accounting Services 5412	6,349	\$1,279,624,953
Architectural Services 54131	1,487	\$550,840,268
Engineering Services 54133	2,310	\$1,609,636,690
Other Related Services 54132, 54134-54138	1,772	\$269,838,559
Specialized Design Services 5414	3,803	\$403,823,572
Computer System Design Services 5415	7,612	\$8,372,843,374
Consulting Services 5416	13,626	\$4,618,432,636

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Scientific Research & Development Services 5417	655	\$1,360,528,718
Advertising & Public Relations 5418	1,350	\$873,039,796
Other Professional Services 5419	8,384	\$2,669,250,067
Management Services 55	448	\$198,141,209
Administrative & Support Services 561	23,192	\$10,412,130,640
Employment Services 5613	1,156	\$1,122,069,628
Travel Services 5615	600	\$1,717,244,544
Investigation & Security Services 5616	993	\$457,875,051
Building Services & Janitorial 5617	15,369	\$1,326,768,316
Other 5611, 5612, 5614, 5619	5,074	\$5,788,173,101
Waste Treatment/collection 562	714	\$1,128,577,460
Schools (public, Private, Technical) 61	6,506	\$914,458,480
Health Services 62	24,609	\$15,417,044,622
Ambulatory Health Care Services 621	19,238	\$7,179,073,367
Physicians 6211	3,313	\$2,802,041,998
Dentists 6212	3,184	\$1,050,676,873
Other Health Practitioners 6213	11,178	\$1,269,520,398
Outpatient Care Centers 6214	702	\$984,096,424
Medical & Diagnostic Laboratories 6215	211	\$553,687,041
Home Health Care 6216	307	\$296,494,786
Other Ambulatory Health Care 6219	343	\$222,555,847
Hospitals 622	142	\$6,494,810,428
Nursing & Retirement Homes 623	810	\$867,643,249
Social Services & Day Care 624	4,419	\$875,517,578
Arts, Entertainment, & Recreation 71	7,936	\$662,106,063
Performing Arts, Spectator Sports 711	4,405	\$260,636,127
Museums, Historical Sites, Etc. 712	142	\$16,605,894
Amusement, Gambling, Recreation 713	3,389	\$384,864,042
Accommodations 721	3,740	\$458,576,877
Restaurants, Food Services 7223, 7225	12,737	\$3,233,483,912
Drinking Places 7224	931	\$116,477,426
Auto Repair & Services 8111	5,888	\$818,034,052
Other Repair Services 8112-8114	4,443	\$676,060,831
Personal Services 812	16,577	\$1,051,844,456
Personal Care (barber, Beauty, Etc.) 8121	11,757	\$458,948,098
Death Care Services 8122	231	\$71,562,605
Laundry & Dry Cleaning 8123	648	\$111,021,959
Other Personal Services 8129	3,941	\$410,311,794
Religious, Civic & Other Organizations 813, 814	1,768	\$523,164,126
Public Administration, 92	304	\$165,635,056
Total:	163,144	\$61,462,983,536
Total All Industries		
Total:	334,204	\$259,630,195,448

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$61,785,856	\$2,533,772	\$59,252,084	0.00484	\$286,780
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,983,861,814	\$104,718,096	\$1,879,143,718	0.00138	\$2,593,218
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,322,304,241	\$172,829,866	\$1,149,474,375	0.00275	\$3,161,055
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,205,440,428	\$344,823,856	\$860,616,572	0.00484	\$4,165,384
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,551,051,205	\$279,765,854	\$2,271,285,351	0.00138	\$3,134,374
6	Processing for Hire/Printing and Publishing	10	\$469,576,873	\$32,713,546	\$436,863,327	0.00484	\$2,114,419
7	Manufacturing	7	\$6,775,827,735	\$230,145,894	\$6,545,681,841	0.00484	\$31,681,100
8	Royalties	80	\$1,246,166,900	\$220,300,586	\$1,025,866,314	0.015	\$15,387,995
9	Wholesaling	3	\$70,502,092,064	\$24,403,905,629	\$46,098,186,435	0.00484	\$223,115,222
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,116,837,369	\$209,541,576	\$1,907,295,793	0.00484	\$9,231,312
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,545,236,729	\$2,649,865,532	\$2,895,371,197	0.015	\$43,430,568
12	For Profit Hospitals; Scientific R&D	135	\$432,335,412	\$223,857,393	\$208,478,019	0.015	\$3,127,170
13	Cleanup of Radioactive Waste for US Government	83	\$771,862,434	\$1,449,637	\$770,412,797	0.00471	\$3,628,644
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$20,106,456,800	\$5,415,317,976	\$14,691,138,824	0.015	\$220,367,082
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$34,504,141,719	\$8,845,949,832	\$25,658,191,887	0.0175	\$449,018,358
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,670,783,596	0.012	\$32,049,403
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$10,043,794
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$80,019,350	\$27,348,359	\$52,670,991	0.0163	\$858,537
19	Retailing of Interstate Transportation Equip	19	\$361,277,334	\$67,799,515	\$293,477,819	0.00484	\$1,420,433
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$52,866,330	\$31,029,903	\$21,836,427	0.00275	\$60,050
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$867,883,639	\$800,401,688	\$67,481,951	0.009	\$607,338
22	Retailing	2	\$81,542,152,090	\$19,588,217,430	\$61,953,934,660	0.00471	\$291,803,032
23	Non-Manufacturing Aerospace Product Development	188	\$62,437,485	\$2,783,570	\$59,653,915	0.009	\$536,885
24	Federal Aviation Administration (FAR) Repair Station	189	\$49,266,725	\$1,097,451	\$48,169,274	0.0029	\$139,884
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$25,753,087	\$17,881,015	\$7,872,072	0.00275	\$21,648
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,081,879,801	\$3,318,623	\$2,078,561,178	0.00484	\$10,060,236
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,913,519,133	\$939,726,054	\$973,793,079	0.00484	\$4,713,159
31	Retailing of Commercial Airplanes or Components	1007	\$5,588,730,343	\$1,800,129,955	\$3,788,600,388	0.00484	\$18,336,826
32	Publication of Newspapers	126	\$91,357,477	\$835,105	\$90,522,372	0.0035	\$316,828
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$60,741,191	\$0	\$60,741,191	0.00342	\$207,978
35	Extracting Timber, Extracting for Hire Timber	301	\$145,901,091	\$6,331,168	\$139,569,923	0.00342	\$477,887
36	Manufacturing of Timber or Wood Products	302	\$1,184,031,257	\$98,665,394	\$1,085,365,863	0.00342	\$3,716,293
37	Wholesaling of Timber or Wood Products	303	\$2,996,523,909	\$1,544,942,430	\$1,451,581,479	0.00342	\$4,970,215
38	Sale of Standing Timber	304	\$28,025,442	\$0	\$28,025,442	0.00342	\$95,959
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$246,727,343,263	\$68,068,226,705	\$181,329,900,154		\$1,394,879,066

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
40	Retail Sales	1	\$81,960,798,268	\$32,460,934,150	\$49,499,864,118	0.065	\$3,217,491,168
41	Use Tax	5	\$1,825,285,155	\$0	\$1,825,285,155	0.065	\$118,643,535
42	Motor Vehicle Sales / Leases	120	\$3,845,259,618	\$0	\$3,845,259,618	0.003	\$11,535,779
43	Self-Produced Fuel Use Tax	270	\$14,437,655	\$0	\$14,437,655	0.02889	\$417,104
Total:			\$87,645,780,696	\$32,460,934,150	\$55,184,846,546		\$3,348,087,586
State Public Utility Tax							
44	Water Distribution	60	\$421,598,641	\$42,860,779	\$378,737,862	0.05029	\$19,046,727
45	Sewer Collection	61	\$209,572,847	\$97,554,527	\$112,018,320	0.03852	\$4,314,946
46	Power	49	\$2,320,412,592	\$468,065,064	\$1,852,347,528	0.03873	\$71,748,829
47	Gas Distribution-Telegraph	26	\$408,227,768	\$3,934,779	\$404,292,989	0.03852	\$15,573,366
48	Motor Transportation-Railroad-Railroad Car	8	\$2,599,844,377	\$1,967,448,661	\$632,395,716	0.01926	\$12,179,941
49	Log Hauling Over Public Highways	125	\$79,273,448	\$32,553,069	\$46,720,379	0.0137	\$639,882
50	Urban Transportation/Vessels Under 65 ft	12	\$396,512,459	\$119,842,949	\$276,669,510	0.00642	\$1,776,218
51	Other Public Service Business	13	\$413,855,028	\$337,120,603	\$76,734,425	0.01926	\$1,477,905
Total:			\$6,849,297,160	\$3,069,380,431	\$3,779,916,729		\$126,757,814
Other Taxes							
52	Litter Tax	36	\$24,028,142,047	\$0	\$24,028,142,047	0.00015	\$3,604,221
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,854,647	\$0	\$8,854,647	0.95	\$8,411,915
54	Cigar Tax (\$0.69 or more)	194	\$1,134,577	\$0	\$1,134,577	0.65	\$737,475
55	Little Cigar Tax (acetate integrated filters)	198	\$4,272,808	\$0	\$4,272,808	0.15125	\$646,262
56	Moist Snuff (1.2 oz. or less)	162	\$8,835,675	\$0	\$8,835,675	2.526	\$22,318,915
57	Moist Snuff (more than 1.2 oz.)	163	\$1,750,060	\$0	\$1,750,060	2.105	\$3,683,876
58	All Other Vapor Products	164	\$7,333,241	\$0	\$7,333,241	0.27	\$1,979,975
59	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$23,176,259	\$0	\$23,176,259	0.09	\$2,085,863
60	Spirits Sales to On-premises Licensees	251	\$18,529,513	\$914,090	\$17,615,423	0.137	\$2,413,313
61	Spirits Liter Sales to On-premises Licensees	253	\$1,016,487	\$0	\$1,016,487	2.4408	\$2,481,041
62	Spirits Sales to Consumers	252	\$275,422,835	\$892,223	\$274,530,612	0.205	\$56,278,775
63	Spirits Liter Sales to Consumers	254	\$12,811,046	\$0	\$12,811,046	3.7708	\$48,307,892
64	Refuse Collection	64	\$554,861,762	\$168,217,076	\$386,644,686	0.036	\$13,919,209
65	Hazardous Substance Tax by Value	65	\$453,632,841	\$8,667,073	\$444,965,768	0.007	\$3,114,760
66	Hazardous Substance Tax by Volume	81	\$57,713,335	\$0	\$57,713,335	1.13	\$65,216,069
67	Intermediate Care Facility	79	\$40,372,522	\$0	\$40,372,522	0.06	\$2,422,351
68	Solid Fuel Burning Device Fee	59	\$3,494	\$0	\$3,494	30	\$104,820
69	Syrup Tax	54	\$1,246,094	\$0	\$1,246,094	1	\$1,246,094
70	Tire Fee	73	\$1,346,721	\$0	\$1,346,721	0.9	\$1,212,049
71	Studded Tire Fee	77	\$46,794	\$0	\$46,794	4.5	\$210,573
72	Local E911 Wireline	793	\$2,380,475	\$0	\$2,380,475	0.95	\$2,261,451
73	Local E911 Wireless Tax	794	\$18,931,791	\$0	\$18,931,791	0.95	\$17,985,201
74	Local E911 VOIP Tax	795	\$3,767,180	\$0	\$3,767,180	0.95	\$3,578,821
75	Local E911 Prepaid Wireless Tax	796	\$3,154,262	\$0	\$3,154,262	0.95	\$2,996,549
Total:			\$25,528,736,466	\$178,690,462	\$25,350,046,004		\$267,217,470

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
0100	ADAMS UNINC COUNTY	2,162	\$ 30,066,867	2,619	\$ 33,971,882	12.988%
0101	HATTON	236	\$ 145,114	228	\$ 181,817	25.293%
0102	LIND	624	\$ 2,561,540	730	\$ 1,035,471	-59.576%
0103	OTHELLO	3,219	\$ 56,888,958	3,729	\$ 56,458,599	-0.756%
0104	RITZVILLE	1,725	\$ 11,898,302	2,067	\$ 14,539,183	22.195%
0105	WASHTUCNA	348	\$ 394,407	438	\$ 1,652,373	318.951%
0199	ADAMS COUNTY	8,314	\$ 101,955,188	9,811	\$ 107,839,325	5.77%
0200	ASOTIN UNINC COUNTY	2,700	\$ 18,967,525	3,350	\$ 22,410,294	18.15%
0201	ASOTIN CITY	1,064	\$ 2,190,262	1,218	\$ 3,120,294	42.46%
0202	CLARKSTON	3,528	\$ 78,451,489	4,087	\$ 81,796,708	4.26%
0299	ASOTIN COUNTY	7,292	\$ 99,609,276	8,655	\$ 107,327,296	7.75%
0300	BENTON UNINC COUNTY	5,381	\$ 87,650,281	6,438	\$ 100,364,309	14.51%
0301	BENTON CITY	2,375	\$ 12,248,042	2,756	\$ 12,255,328	0.06%
0302	KENNEWICK	10,862	\$ 633,161,793	12,397	\$ 669,807,674	5.79%
0303	PROSSER	3,548	\$ 46,197,019	4,264	\$ 56,642,618	22.61%
0304	RICHLAND	10,042	\$ 459,509,175	11,613	\$ 417,874,168	-9.06%
0305	WEST RICHLAND	4,276	\$ 48,616,878	5,379	\$ 53,241,580	9.51%
0399	BENTON COUNTY	36,484	\$ 1,287,383,188	42,847	\$ 1,310,185,677	1.77%
0400	CHELAN UNINC COUNTY	6,470	\$ 135,901,735	7,881	\$ 158,479,259	16.61%
0401	CASHMERE	2,438	\$ 14,263,052	3,044	\$ 15,502,788	8.69%
0402	CHELAN CITY	3,467	\$ 44,144,514	4,061	\$ 48,992,435	10.98%
0403	ENTIAT	1,137	\$ 3,853,212	1,398	\$ 5,678,343	47.37%
0404	LEAVENWORTH	3,138	\$ 66,252,620	3,886	\$ 71,209,825	7.48%
0405	WENATCHEE	8,594	\$ 305,564,296	10,007	\$ 330,230,456	8.07%
0499	CHELAN COUNTY	25,244	\$ 569,979,429	30,277	\$ 630,093,106	10.55%
0500	CLALLAM UNINC COUNTY	6,395	\$ 131,903,329	7,632	\$ 154,560,535	17.18%
0501	FORKS	1,903	\$ 15,877,554	2,212	\$ 18,916,936	19.14%
0502	PORT ANGELES	6,547	\$ 109,066,185	7,567	\$ 117,394,854	7.64%
0503	SEQUIM	5,339	\$ 104,958,850	6,095	\$ 112,081,925	6.79%
0599	CLALLAM COUNTY	20,184	\$ 361,805,918	23,506	\$ 402,954,250	11.37%
0600	CLARK UNINC COUNTY	12,747	\$ 643,597,356	14,802	\$ 753,464,901	17.07%
0601	BATTLE GROUND	6,490	\$ 106,794,432	7,690	\$ 122,579,525	14.78%
0602	CAMAS	7,252	\$ 127,818,166	8,833	\$ 139,832,493	9.40%
0603	LA CENTER	2,635	\$ 11,654,211	3,423	\$ 24,108,370	106.86%
0604	RIDGEFIELD	5,026	\$ 82,485,483	6,293	\$ 99,581,465	20.73%
0605	VANCOUVER	18,242	\$ 1,255,036,038	20,286	\$ 1,371,017,832	9.24%
0606	WASHOUGAL	5,405	\$ 55,835,312	6,561	\$ 63,216,405	13.22%
0607	YACOLT	1,654	\$ 4,188,564	2,063	\$ 5,325,382	27.14%
0699	CLARK COUNTY	59,451	\$ 2,287,409,562	69,951	\$ 2,579,126,373	12.75%
0700	COLUMBIA UNINC COUNTY	1,073	\$ 34,581,356	1,232	\$ 10,326,126	-70.14%
0701	DAYTON	1,937	\$ 9,667,748	2,252	\$ 9,523,195	-1.50%
0702	STARBUCK	279	\$ 416,822	327	\$ 334,838	-19.67%
0799	COLUMBIA COUNTY	3,289	\$ 44,665,926	3,811	\$ 20,184,159	-54.81%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
0800	COWLITZ UNINC COUNTY	5,658	\$ 90,092,384	7,049	\$ 121,155,915	34.48%
0801	CASTLE ROCK	2,257	\$ 14,344,248	2,729	\$ 16,254,847	13.32%
0802	KALAMA	2,507	\$ 21,241,247	3,033	\$ 24,097,686	13.45%
0803	KELSO	4,567	\$ 80,584,126	5,357	\$ 92,911,729	15.30%
0804	LONGVIEW	7,637	\$ 282,596,585	8,689	\$ 300,569,180	6.36%
0805	WOODLAND	4,109	\$ 52,493,818	4,764	\$ 61,534,956	17.22%
0899	COWLITZ COUNTY	26,735	\$ 541,352,408	31,621	\$ 616,524,313	13.89%
0900	DOUGLAS UNINC COUNTY	4,457	\$ 163,907,159	5,523	\$ 219,015,898	33.62%
0901	BRIDGEPORT	690	\$ 5,063,468	850	\$ 3,218,229	-36.44%
0902	EAST WENATCHEE	4,756	\$ 130,469,387	5,617	\$ 143,330,441	9.86%
0903	MANSFIELD	404	\$ 683,972	532	\$ 2,233,800	226.59%
0904	ROCK ISLAND	791	\$ 2,153,419	1,104	\$ 2,789,017	29.52%
0905	WATERVILLE	963	\$ 2,612,026	1,235	\$ 3,679,745	40.88%
0999	DOUGLAS COUNTY	12,061	\$ 304,889,431	14,861	\$ 374,267,130	22.76%
1000	FERRY UNINC COUNTY	2,376	\$ 15,728,681	2,691	\$ 12,854,970	-18.27%
1001	REPUBLIC	1,215	\$ 5,585,611	1,507	\$ 6,071,499	8.70%
1099	FERRY COUNTY	3,591	\$ 21,314,292	4,198	\$ 18,926,469	-11.20%
1100	FRANKLIN UNINC COUNTY	3,681	\$ 50,565,005	4,259	\$ 55,304,971	9.37%
1101	CONNELL	1,524	\$ 6,969,949	1,799	\$ 8,761,192	25.70%
1102	KAHLOTUS	617	\$ 342,244	596	\$ 440,708	28.77%
1103	MESA	685	\$ 2,062,764	743	\$ 2,169,631	5.18%
1104	PASCO	9,102	\$ 411,601,074	10,286	\$ 434,984,618	5.68%
1199	FRANKLIN COUNTY	15,609	\$ 471,541,036	17,683	\$ 501,661,120	6.39%
1200	GARFIELD UNINC COUNTY	731	\$ 4,955,106	747	\$ 5,484,979	10.69%
1201	POMEROY	1,172	\$ 4,991,816	1,387	\$ 5,757,511	15.34%
1299	GARFIELD COUNTY	1,903	\$ 9,946,922	2,134	\$ 11,242,490	13.03%
1300	GRANT UNINC COUNTY	5,097	\$ 115,463,510	6,045	\$ 127,962,665	10.83%
1301	COULEE CITY	777	\$ 2,157,256	1,006	\$ 3,534,859	63.86%
1302	ELECTRIC CITY	783	\$ 1,544,952	1,091	\$ 2,031,252	31.48%
1303	EPHRATA	3,682	\$ 52,741,168	4,312	\$ 60,465,625	14.65%
1304	GEORGE	588	\$ 3,385,900	747	\$ 4,031,865	19.08%
1305	GRAND COULEE	1,284	\$ 8,871,979	1,475	\$ 10,234,137	15.35%
1306	HARTLINE	317	\$ 262,778	465	\$ 525,420	99.95%
1307	KRUPP	149	\$ 62,320	185	\$ 74,969	20.30%
1308	MATTAWA	1,102	\$ 5,970,200	1,264	\$ 7,064,331	18.33%
1309	MOSES LAKE	6,825	\$ 206,495,232	7,862	\$ 231,031,005	11.88%
1310	QUINCY	3,201	\$ 263,291,939	3,719	\$ 171,145,321	-35.00%
1311	ROYAL CITY	1,182	\$ 8,636,635	1,403	\$ 10,202,134	18.13%
1312	SOAP LAKE	1,170	\$ 3,753,169	1,435	\$ 5,117,856	36.36%
1313	WARDEN	1,268	\$ 7,218,774	1,516	\$ 6,751,789	-6.47%
1315	WILSON CREEK	389	\$ 345,135	456	\$ 420,110	21.72%
1399	GRANT COUNTY	27,814	\$ 680,200,947	32,981	\$ 640,593,338	-5.82%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	4,833	\$ 65,213,284	5,880	\$ 72,315,074	10.89%
1401	ABERDEEN	4,931	\$ 120,082,420	5,661	\$ 135,278,119	12.65%
1402	COSMOPOLIS	1,187	\$ 5,287,136	1,390	\$ 3,739,725	-29.27%
1403	ELMA	2,459	\$ 19,817,719	2,845	\$ 20,602,607	3.96%
1404	HOQUIAM	2,909	\$ 21,735,742	3,492	\$ 25,539,224	17.50%
1405	MCCLEARY	1,622	\$ 4,772,435	2,074	\$ 5,483,717	14.90%
1406	MONTESANO	2,757	\$ 17,354,886	3,249	\$ 19,027,467	9.64%
1407	OAKVILLE	857	\$ 1,915,656	1,101	\$ 4,562,249	138.16%
1408	WESTPORT	1,706	\$ 11,076,183	2,033	\$ 13,654,971	23.28%
1409	OCEAN SHORES	3,064	\$ 31,082,962	3,857	\$ 37,463,561	20.53%
1499	GRAYS HARBOR COUNTY	26,325	\$ 298,338,423	31,582	\$ 337,666,714	13.18%
1500	ISLAND UNINC COUNTY	9,656	\$ 182,015,044	11,324	\$ 219,005,989	20.32%
1501	COUPEVILLE	2,779	\$ 15,731,860	3,257	\$ 16,918,275	7.54%
1502	LANGLEY	2,312	\$ 14,234,249	2,827	\$ 13,873,149	-2.54%
1503	OAK HARBOR	6,143	\$ 119,395,904	7,354	\$ 136,152,598	14.04%
1599	ISLAND COUNTY	20,890	\$ 331,377,057	24,762	\$ 385,950,011	16.47%
1600	JEFFERSON UNINC COUNTY	6,243	\$ 86,004,102	7,643	\$ 90,294,618	4.99%
1601	PORT TOWNSEND	5,441	\$ 68,718,158	6,345	\$ 69,020,500	0.44%
1699	JEFFERSON COUNTY	11,684	\$ 154,722,260	13,988	\$ 159,315,118	2.97%
1700	KING UNINC COUNTY	17,979	\$ 675,969,351	20,266	\$ 799,407,864	18.26%
1701	ALGONA	1,826	\$ 8,057,207	2,123	\$ 8,440,822	4.76%
1702	AUBURN/KING	12,402	\$ 528,802,056	13,879	\$ 567,939,572	7.40%
1703	BEAUX ARTS VILLAGE	845	\$ 1,859,507	1,017	\$ 1,880,823	1.15%
1704	BELLEVUE	21,970	\$ 2,352,400,113	23,416	\$ 2,132,894,466	-9.33%
1705	BLACK DIAMOND	3,615	\$ 31,321,739	4,532	\$ 37,975,932	21.25%
1706	BOTHELL/KING	9,627	\$ 186,554,459	10,882	\$ 209,702,138	12.41%
1707	CARNATION	2,896	\$ 12,793,574	3,542	\$ 14,490,627	13.27%
1708	CLYDE HILL	2,642	\$ 21,259,574	3,200	\$ 19,951,999	-6.15%
1709	DES MOINES	6,680	\$ 100,956,511	8,009	\$ 94,422,603	-6.47%
1710	DUVALL	4,682	\$ 37,702,844	5,818	\$ 44,118,247	17.02%
1711	ENUMCLAW	6,169	\$ 110,147,827	7,134	\$ 123,060,935	11.72%
1712	COVINGTON	5,700	\$ 155,915,787	7,074	\$ 177,204,215	13.65%
1713	HUNTS POINT	1,090	\$ 7,456,413	1,273	\$ 7,403,914	-0.70%
1714	ISSAQUAH	12,129	\$ 463,523,471	13,458	\$ 519,833,193	12.15%
1715	KENT	16,003	\$ 706,446,247	17,429	\$ 802,897,919	13.65%
1716	KIRKLAND	16,752	\$ 814,960,335	18,602	\$ 852,897,603	4.66%
1717	LAKE FOREST PARK	5,105	\$ 36,815,430	6,247	\$ 46,594,085	26.56%
1718	MEDINA	3,517	\$ 48,479,374	4,253	\$ 60,493,365	24.78%
1719	MERCER ISLAND	9,150	\$ 138,995,683	10,507	\$ 149,401,008	7.49%
1720	MAPLE VALLEY	7,572	\$ 117,724,329	9,026	\$ 131,791,938	11.95%
1721	NORMANDY PARK	3,574	\$ 20,921,203	4,687	\$ 27,875,352	33.24%
1722	NORTH BEND	5,369	\$ 83,778,055	6,462	\$ 89,848,913	7.25%
1723	PACIFIC/KING	2,626	\$ 15,755,348	3,175	\$ 19,689,820	24.97%
1724	REDMOND	15,060	\$ 1,003,402,794	16,323	\$ 1,149,595,384	14.57%
1725	RENTON	15,489	\$ 820,244,800	17,119	\$ 815,642,563	-0.56%
1726	SEATTLE	46,392	\$ 7,996,642,827	46,577	\$ 7,054,438,570	-11.78%
1727	SKYKOMISH	602	\$ 2,209,568	768	\$ 2,479,950	12.24%
1728	SNOQUALMIE	6,156	\$ 83,380,623	7,316	\$ 74,706,549	-10.40%
1729	TUKWILA	8,319	\$ 636,018,380	9,008	\$ 543,426,370	-14.56%
1730	YARROW POINT	1,523	\$ 9,477,127	1,859	\$ 8,728,005	-7.91%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
1731	MILTON/KING	1,605	\$ 2,946,453	1,827	\$ 5,706,782	93.68%
1732	FEDERAL WAY	12,140	\$ 487,022,958	13,613	\$ 488,532,210	0.31%
1733	SEATAC	6,486	\$ 462,017,768	7,000	\$ 294,959,658	-36.16%
1734	BURIEN	8,783	\$ 250,034,138	10,352	\$ 250,273,109	0.10%
1735	WOODINVILLE	10,181	\$ 231,017,776	11,128	\$ 214,769,721	-7.03%
1736	NEWCASTLE	4,688	\$ 54,441,226	5,595	\$ 47,482,978	-12.78%
1737	SHORELINE	10,529	\$ 337,801,865	12,319	\$ 345,139,218	2.17%
1738	KENMORE	7,155	\$ 82,046,271	8,592	\$ 110,860,967	35.12%
1739	SAMMAMISH	10,129	\$ 181,673,505	11,835	\$ 214,667,650	18.16%
1799	KING COUNTY	345,157	\$ 19,318,974,516	387,242	\$ 18,561,627,037	-3.92%
1800	KITSAP UNINC COUNTY	14,072	\$ 645,500,618	16,208	\$ 728,472,894	12.85%
1801	BREMERTON	8,977	\$ 291,679,457	10,518	\$ 289,049,925	-0.90%
1802	PORT ORCHARD	6,964	\$ 165,044,294	8,133	\$ 192,704,980	16.76%
1803	POULSBO	6,551	\$ 124,543,936	7,690	\$ 135,621,054	8.89%
1804	BAINBRIDGE ISLAND	8,171	\$ 162,205,700	9,780	\$ 164,403,694	1.36%
1899	KITSAP COUNTY	44,735	\$ 1,388,974,005	52,329	\$ 1,510,252,547	8.73%
1900	KITTITAS UNINC COUNTY	5,176	\$ 133,287,273	6,445	\$ 148,883,206	11.70%
1901	CLE ELUM	3,111	\$ 31,599,639	3,875	\$ 38,067,103	20.47%
1902	ELLENSBURG	6,259	\$ 148,576,481	7,211	\$ 165,706,015	11.53%
1903	KITTITAS CITY	1,084	\$ 2,679,576	1,300	\$ 4,078,481	52.21%
1904	ROSLYN	1,286	\$ 5,353,380	1,701	\$ 5,766,023	7.71%
1905	SOUTH CLE ELUM	817	\$ 793,341	1,029	\$ 1,173,402	47.91%
1999	KITTITAS COUNTY	17,733	\$ 322,289,690	21,561	\$ 363,674,230	12.84%
2000	KLICKITAT UNINC COUNTY	4,377	\$ 64,471,219	5,404	\$ 60,739,864	-5.79%
2001	BINGEN	1,134	\$ 6,665,114	1,356	\$ 6,864,024	2.98%
2002	GOLDENDALE	2,361	\$ 16,464,873	2,840	\$ 20,667,835	25.53%
2003	WHITE SALMON	2,216	\$ 13,766,764	2,814	\$ 16,800,245	22.04%
2099	KLICKITAT COUNTY	10,088	\$ 101,367,970	12,414	\$ 105,071,968	3.65%
2100	LEWIS UNINC COUNTY	6,660	\$ 248,103,445	8,131	\$ 176,426,542	-28.89%
2101	CENTRALIA	5,645	\$ 97,161,645	6,397	\$ 103,702,604	6.73%
2102	CHEHALIS	5,138	\$ 145,671,521	5,829	\$ 159,622,551	9.58%
2103	MORTON	1,421	\$ 9,535,539	1,762	\$ 11,285,028	18.35%
2104	MOSSYROCK	954	\$ 2,457,968	1,130	\$ 3,050,866	24.12%
2105	NAPAVINE	1,438	\$ 11,711,290	1,650	\$ 13,034,061	11.30%
2106	PE ELL	579	\$ 1,246,528	717	\$ 1,348,342	8.17%
2107	TOLEDO	1,265	\$ 3,934,588	1,526	\$ 4,821,148	22.53%
2108	VADER	652	\$ 873,801	893	\$ 1,472,870	68.56%
2109	WINLOCK	1,506	\$ 5,821,016	1,810	\$ 6,791,801	16.68%
2199	LEWIS COUNTY	25,258	\$ 526,517,341	29,845	\$ 481,555,813	-8.54%
2200	LINCOLN UNINC COUNTY	2,369	\$ 18,038,015	3,066	\$ 22,602,481	25.31%
2201	ALMIRA	516	\$ 545,269	635	\$ 777,498	42.59%
2202	CRESTON	447	\$ 436,210	530	\$ 577,345	32.36%
2203	DAVENPORT	1,763	\$ 8,962,167	2,199	\$ 12,413,003	38.50%
2204	HARRINGTON	622	\$ 684,803	748	\$ 1,048,029	53.04%
2205	ODESSA	1,030	\$ 3,250,206	1,240	\$ 3,260,258	0.31%
2206	REARDAN	757	\$ 1,998,215	956	\$ 2,038,273	2.01%
2207	SPRAGUE	549	\$ 962,969	672	\$ 1,231,196	27.85%
2208	WILBUR	1,044	\$ 2,920,418	1,203	\$ 3,326,459	13.90%
2299	LINCOLN COUNTY	9,097	\$ 37,798,272	11,249	\$ 47,274,542	25.07%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
2300	MASON UNINC COUNTY	8,010	\$ 136,448,554	9,537	\$ 171,518,125	25.70%
2301	SHELTON	4,820	\$ 82,815,678	5,634	\$ 86,391,211	4.32%
2399	MASON COUNTY	12,830	\$ 219,264,232	15,171	\$ 257,909,336	17.63%
2400	OKANOGAN UNINC COUNTY	4,404	\$ 50,340,073	5,535	\$ 69,081,184	37.23%
2401	BREWSTER	1,495	\$ 12,460,810	1,804	\$ 15,155,318	21.62%
2402	CONCONULLY	444	\$ 523,110	471	\$ 508,121	-2.87%
2403	COULEE DAM	736	\$ 1,847,777	932	\$ 1,932,172	4.57%
2404	ELMER CITY	384	\$ 220,352	466	\$ 322,092	46.17%
2405	NESPELEM	487	\$ 485,279	613	\$ 543,733	12.05%
2406	OKANOGAN CITY	1,753	\$ 13,499,142	2,142	\$ 14,302,565	5.95%
2407	OMAK	2,825	\$ 58,676,671	3,253	\$ 64,461,595	9.86%
2408	OROVILLE	2,134	\$ 7,996,809	1,962	\$ 8,711,144	8.93%
2409	PATEROS	715	\$ 2,611,487	864	\$ 2,995,532	14.71%
2410	RIVERSIDE	626	\$ 696,371	764	\$ 902,290	29.57%
2411	TONASKET	1,596	\$ 8,196,806	1,901	\$ 10,778,645	31.50%
2412	TWISP	1,655	\$ 9,396,725	2,066	\$ 11,095,234	18.08%
2413	WINTHROP	1,579	\$ 11,800,901	1,874	\$ 14,164,083	20.03%
2499	OKANOGAN COUNTY	20,833	\$ 178,752,313	24,647	\$ 214,953,708	20.25%
2500	PACIFIC UNINC COUNTY	4,173	\$ 37,592,979	5,138	\$ 48,274,627	28.41%
2501	ILWACO	1,176	\$ 4,528,898	1,381	\$ 5,792,931	27.91%
2502	LONG BEACH	1,830	\$ 16,894,990	2,268	\$ 17,275,459	2.25%
2503	RAYMOND	2,048	\$ 11,408,471	2,485	\$ 12,272,496	7.57%
2504	SOUTH BEND	1,164	\$ 7,418,658	1,451	\$ 7,329,864	-1.20%
2599	PACIFIC COUNTY	10,391	\$ 77,843,996	12,723	\$ 90,945,377	16.83%
2600	PEND OREILLE UNINC COUNTY	2,822	\$ 21,421,650	3,500	\$ 27,080,516	26.42%
2601	CUSICK	525	\$ 550,220	587	\$ 862,126	56.69%
2602	IONE	711	\$ 1,657,088	880	\$ 1,725,067	4.10%
2603	METALINE	340	\$ 3,229,000	394	\$ 428,666	-86.72%
2604	METALINE FALLS	593	\$ 777,175	625	\$ 747,959	-3.76%
2605	NEWPORT	2,099	\$ 12,211,182	2,431	\$ 13,253,988	8.54%
2699	PEND OREILLE COUNTY	7,090	\$ 39,846,315	8,417	\$ 44,098,322	10.67%
2700	PIERCE UNINC COUNTY	18,432	\$ 1,041,095,224	20,880	\$ 1,290,989,471	24.00%
2701	BONNEY LAKE	7,023	\$ 190,304,986	8,418	\$ 218,458,223	14.79%
2702	BUCKLEY	3,665	\$ 41,095,600	4,472	\$ 47,245,687	14.97%
2703	CARBONADO	700	\$ 2,107,999	722	\$ 1,310,257	-37.84%
2704	DUPONT	4,067	\$ 50,848,884	5,020	\$ 35,127,455	-30.92%
2705	EATONVILLE	2,639	\$ 12,970,921	3,112	\$ 17,267,415	33.12%
2706	FIFE	5,675	\$ 266,152,112	6,287	\$ 298,630,585	12.20%
2707	FIRCREST	3,334	\$ 19,447,160	4,061	\$ 20,630,357	6.08%
2708	GIG HARBOR	9,224	\$ 218,347,931	10,217	\$ 246,407,532	12.85%
2709	MILTON/PIERCE	3,243	\$ 36,068,011	3,906	\$ 42,194,087	16.99%
2710	ORTING	3,520	\$ 21,914,572	4,319	\$ 26,593,286	21.35%
2711	PUYALLUP	12,958	\$ 725,557,437	13,954	\$ 728,826,543	0.45%
2712	ROY	1,737	\$ 5,103,915	1,947	\$ 6,102,443	19.56%
2713	RUSTON	1,373	\$ 8,901,192	1,700	\$ 7,681,284	-13.71%
2714	SOUTH PRAIRIE	999	\$ 1,481,800	1,109	\$ 1,730,612	16.79%
2715	STEILACOOM	3,554	\$ 13,016,370	4,271	\$ 17,226,854	32.35%
2716	SUMNER	6,726	\$ 210,050,520	7,644	\$ 209,705,536	-0.16%
2717	TACOMA	21,894	\$ 1,543,546,131	23,387	\$ 1,594,996,538	3.33%
2718	WILKESON	716	\$ 1,046,486	929	\$ 981,058	-6.25%
2719	UNIVERSITY PLACE	7,132	\$ 99,469,075	8,590	\$ 107,449,854	8.02%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
2720	EDGEWOOD	4,530	\$ 41,484,890	5,552	\$ 53,267,690	28.40%
2721	LAKEWOOD	10,228	\$ 348,487,286	11,566	\$ 372,449,130	6.88%
2723	PACIFIC/PIERCE	994	\$ 14,562,010	992	\$ 13,667,260	-6.14%
2724	AUBURN/PIERCE	3,205	\$ 23,999,851	3,908	\$ 27,531,273	14.71%
2799	PIERCE COUNTY	137,568	\$ 4,937,060,363	156,963	\$ 5,386,470,430	9.10%
2800	SAN JUAN UNINC COUNTY	5,999	\$ 102,888,832	7,387	\$ 121,332,096	17.93%
2801	FRIDAY HARBOR	3,264	\$ 32,670,305	3,919	\$ 35,925,301	9.96%
2899	SAN JUAN COUNTY	9,263	\$ 135,559,137	11,306	\$ 157,257,397	16.01%
2900	SKAGIT UNINC COUNTY	7,607	\$ 132,541,765	9,244	\$ 160,194,301	20.86%
2901	ANACORTES	7,076	\$ 138,767,861	8,386	\$ 143,598,486	3.48%
2902	BURLINGTON	5,767	\$ 261,194,262	6,338	\$ 269,353,828	3.12%
2903	CONCRETE	1,219	\$ 4,488,600	1,435	\$ 5,317,445	18.47%
2904	HAMILTON	467	\$ 1,574,870	576	\$ 2,166,662	37.58%
2905	LA CONNER	1,848	\$ 12,729,828	2,211	\$ 16,206,643	27.31%
2906	LYMAN	617	\$ 1,182,735	657	\$ 1,173,625	-0.77%
2907	MOUNT VERNON	8,417	\$ 230,092,404	9,675	\$ 243,385,757	5.78%
2908	SEDRO WOOLLEY	4,502	\$ 46,086,762	5,269	\$ 53,210,824	15.46%
2999	SKAGIT COUNTY	37,520	\$ 828,659,087	43,791	\$ 894,607,571	7.96%
3000	SKAMANIA UNINC COUNTY	3,146	\$ 24,128,396	4,068	\$ 23,625,896	-2.08%
3001	NORTH BONNEVILLE	902	\$ 3,357,554	1,179	\$ 2,457,064	-26.82%
3002	STEVENSON	1,652	\$ 14,335,176	2,100	\$ 12,794,105	-10.75%
3099	SKAMANIA COUNTY	5,700	\$ 41,821,126	7,347	\$ 38,877,065	-7.04%
3100	SNOHOMISH UNINC COUNTY	16,914	\$ 1,050,038,585	19,092	\$ 1,106,611,842	5.39%
3101	ARLINGTON	7,660	\$ 185,810,499	8,693	\$ 200,934,339	8.14%
3102	BRIER	3,083	\$ 10,576,602	3,982	\$ 14,401,507	36.16%
3103	DARRINGTON	1,081	\$ 4,523,917	1,328	\$ 5,615,950	24.14%
3104	EDMONDS	11,466	\$ 260,392,547	13,301	\$ 284,956,530	9.43%
3105	EVERETT	16,584	\$ 836,249,347	18,333	\$ 857,495,084	2.54%
3106	GOLD BAR	1,552	\$ 6,701,774	1,882	\$ 8,729,893	30.26%
3107	GRANITE FALLS	2,818	\$ 22,200,911	3,439	\$ 20,736,887	-6.59%
3108	INDEX	484	\$ 691,508	613	\$ 853,838	23.48%
3109	LAKE STEVENS	7,517	\$ 142,754,175	9,224	\$ 171,691,504	20.27%
3110	LYNNWOOD	12,301	\$ 750,748,578	13,459	\$ 731,971,342	-2.50%
3111	MARYSVILLE	10,218	\$ 383,083,067	11,727	\$ 422,288,857	10.23%
3112	MONROE	7,604	\$ 160,514,875	8,598	\$ 171,858,794	7.07%
3113	MOUNTLAKE TERRACE	6,303	\$ 97,079,516	7,522	\$ 121,292,259	24.94%
3114	MUKILTEO	7,654	\$ 94,623,571	8,855	\$ 88,964,854	-5.98%
3115	SNOHOMISH CITY	7,391	\$ 143,761,988	8,382	\$ 152,572,161	6.13%
3116	STANWOOD	4,845	\$ 73,066,482	5,737	\$ 74,776,036	2.34%
3117	SULTAN	2,753	\$ 16,658,874	3,492	\$ 24,573,962	47.51%
3118	WOODWAY	1,675	\$ 6,288,571	2,118	\$ 6,880,953	9.42%
3119	MILL CREEK	6,830	\$ 105,039,633	8,039	\$ 114,952,807	9.44%
3120	BOTHELL/SNOHOMISH	8,109	\$ 213,706,159	9,418	\$ 256,048,335	19.81%
3199	SNOHOMISH COUNTY	144,842	\$ 4,564,511,179	167,234	\$ 4,838,207,734	6.00%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
3200	SPOKANE UNINC COUNTY	12,399	\$ 490,845,837	14,195	\$ 522,686,665	6.49%
3201	AIRWAY HEIGHTS	3,468	\$ 70,414,101	4,090	\$ 71,575,688	1.65%
3202	CHENEY	4,198	\$ 60,717,351	4,941	\$ 46,808,144	-22.91%
3203	DEER PARK	3,070	\$ 30,511,988	3,659	\$ 38,440,327	25.98%
3204	FAIRFIELD	692	\$ 2,058,777	841	\$ 2,548,516	23.79%
3205	LATAH	310	\$ 460,201	421	\$ 400,372	-13.00%
3206	MEDICAL LAKE	2,416	\$ 13,436,271	2,900	\$ 15,231,753	13.36%
3207	MILLWOOD	1,304	\$ 15,497,091	1,661	\$ 18,743,985	20.95%
3208	ROCKFORD	692	\$ 2,328,746	823	\$ 2,598,269	11.57%
3209	SPANGLE	741	\$ 1,494,102	842	\$ 1,488,683	-0.36%
3210	SPOKANE CITY	18,395	\$ 1,540,925,691	19,825	\$ 1,519,539,931	-1.39%
3211	WAVERLY	209	\$ 100,505	285	\$ 125,092	24.46%
3212	LIBERTY LAKE	5,163	\$ 103,407,713	6,185	\$ 123,989,341	19.90%
3213	SPOKANE VALLEY	11,621	\$ 726,436,222	13,127	\$ 801,114,828	10.28%
3299	SPOKANE COUNTY	64,678	\$ 3,058,634,596	73,795	\$ 3,165,291,594	3.49%
3300	STEVENS UNINC COUNTY	5,386	\$ 61,632,553	6,554	\$ 80,681,932	30.91%
3301	CHEWELAH	2,196	\$ 11,720,218	2,614	\$ 13,072,672	11.54%
3302	COLVILLE	3,553	\$ 61,413,298	4,036	\$ 68,949,433	12.27%
3303	KETTLE FALLS	1,626	\$ 6,775,366	1,848	\$ 7,150,619	5.54%
3304	MARCUS	221	\$ 97,517	294	\$ 123,212	26.35%
3305	NORTHPORT	946	\$ 1,176,830	796	\$ 1,733,213	47.28%
3306	SPRINGDALE	637	\$ 1,052,511	771	\$ 1,330,663	26.43%
3399	STEVENS COUNTY	14,565	\$ 143,868,293	16,913	\$ 173,041,744	20.28%
3400	THURSTON UNINC COUNTY	10,635	\$ 276,736,129	12,507	\$ 320,640,509	15.87%
3401	BUCODA	531	\$ 503,041	645	\$ 742,797	47.66%
3402	LACEY	9,824	\$ 411,040,328	11,314	\$ 427,355,876	3.97%
3403	OLYMPIA	13,817	\$ 620,952,590	15,452	\$ 672,287,106	8.27%
3404	RAINIER	1,818	\$ 6,047,079	2,306	\$ 7,300,743	20.73%
3405	TENINO	2,108	\$ 7,481,713	2,592	\$ 9,487,536	26.81%
3406	TUMWATER	7,207	\$ 239,266,106	8,461	\$ 417,904,634	74.66%
3407	YELM	4,325	\$ 62,532,764	5,310	\$ 78,270,635	25.17%
3499	THURSTON COUNTY	50,265	\$ 1,624,559,750	58,587	\$ 1,933,989,836	19.05%
3500	WAHIAKUM UNINC COUNTY	1,825	\$ 7,206,939	2,336	\$ 9,871,532	36.97%
3501	CATHLAMET	1,268	\$ 4,082,709	1,558	\$ 4,751,188	16.37%
3599	WAHIAKUM COUNTY	3,093	\$ 11,289,648	3,894	\$ 14,622,720	29.52%
3600	WALLA WALLA UNINC COUNTY	4,856	\$ 68,042,374	5,865	\$ 88,447,940	29.99%
3601	COLLEGE PLACE	3,380	\$ 47,689,167	4,095	\$ 48,522,664	1.75%
3602	PRESCOTT	562	\$ 1,097,653	706	\$ 1,029,395	-6.22%
3603	WAITSBURG	1,074	\$ 2,158,131	1,454	\$ 3,064,181	41.98%
3604	WALLA WALLA CITY	7,506	\$ 179,627,407	8,694	\$ 193,324,804	7.63%
3699	WALLA WALLA COUNTY	17,378	\$ 298,614,732	20,814	\$ 334,388,984	11.98%
3700	WHATCOM UNINC COUNTY	10,104	\$ 227,378,062	11,144	\$ 255,907,878	12.55%
3701	BELLINGHAM	14,422	\$ 812,630,600	16,066	\$ 829,379,401	2.06%
3702	BLAINE	6,554	\$ 60,719,617	5,784	\$ 43,815,073	-27.84%
3703	EVERSON	2,281	\$ 10,595,932	2,705	\$ 12,613,481	19.04%
3704	FERNDALE	5,625	\$ 73,211,085	6,757	\$ 90,648,333	23.82%
3705	LYNDEN	5,669	\$ 79,029,663	6,410	\$ 88,141,592	11.53%
3706	NOOKSACK	1,057	\$ 3,393,856	1,409	\$ 4,953,631	45.96%
3707	SUMAS	3,398	\$ 12,529,467	2,247	\$ 10,071,814	-19.62%
3799	WHATCOM COUNTY	49,110	\$ 1,279,488,282	52,522	\$ 1,335,531,203	4.38%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2019 COUNT	Q4/2019 TAXABLE	Q4/2020 COUNT	Q4/2020 TAXABLE	
3800	WHITMAN UNINC COUNTY	2,993	\$ 25,245,533	3,583	\$ 32,794,089	29.90%
3801	ALBION	710	\$ 405,802	809	\$ 579,269	42.75%
3802	COLFAX	2,362	\$ 16,751,216	2,708	\$ 25,349,237	51.33%
3803	COLTON	661	\$ 879,934	797	\$ 766,571	-12.88%
3804	ENDICOTT	452	\$ 858,620	556	\$ 991,982	15.53%
3805	FARMINGTON	379	\$ 323,322	459	\$ 360,692	11.56%
3806	GARFIELD	645	\$ 817,091	789	\$ 1,291,925	58.11%
3807	LA CROSSE	482	\$ 996,876	581	\$ 1,058,215	6.15%
3808	LAMONT	149	\$ 163,930	172	\$ 84,751	-48.30%
3809	MALDEN	227	\$ 111,007	281	\$ 972,116	775.73%
3810	OAKESDALE	618	\$ 1,023,188	746	\$ 932,319	-8.88%
3811	PALOUSE	1,096	\$ 2,367,163	1,335	\$ 2,835,891	19.80%
3812	PULLMAN	6,370	\$ 153,414,603	7,180	\$ 139,140,952	-9.30%
3813	ROSALIA	702	\$ 1,146,848	895	\$ 2,384,112	107.88%
3814	ST. JOHN	803	\$ 1,813,657	991	\$ 2,981,271	64.38%
3815	TEKOA	722	\$ 1,405,138	898	\$ 1,765,831	25.67%
3816	UNIONTOWN	476	\$ 469,276	619	\$ 724,165	54.32%
3899	WHITMAN COUNTY	19,847	\$ 208,193,204	23,399	\$ 215,013,388	3.28%
3900	YAKIMA UNINC COUNTY	7,176	\$ 172,084,212	8,391	\$ 182,392,967	5.99%
3901	GRANDVIEW	2,644	\$ 28,828,593	3,065	\$ 27,449,362	-4.78%
3902	GRANGER	1,194	\$ 5,801,703	1,467	\$ 5,260,025	-9.34%
3903	HARRAH	566	\$ 900,893	696	\$ 6,230,792	591.62%
3904	MABTON	817	\$ 2,927,742	1,016	\$ 2,944,604	0.58%
3905	MOXEE CITY	1,944	\$ 11,267,472	2,393	\$ 12,005,253	6.55%
3906	NACHES	1,485	\$ 6,326,199	1,699	\$ 7,725,994	22.13%
3907	SELAH	3,650	\$ 43,069,809	4,289	\$ 48,808,562	13.32%
3908	SUNNYSIDE	3,783	\$ 91,209,766	4,341	\$ 96,145,435	5.41%
3909	TIETON	869	\$ 4,324,373	1,005	\$ 3,786,280	-12.44%
3910	TOPPENISH	2,139	\$ 20,166,950	2,562	\$ 26,126,840	29.55%
3911	UNION GAP	2,935	\$ 160,228,808	3,243	\$ 160,677,251	0.28%
3912	WAPATO	1,702	\$ 8,718,785	1,966	\$ 11,052,476	26.77%
3913	YAKIMA CITY	11,040	\$ 545,531,955	12,367	\$ 581,139,622	6.53%
3914	ZILLAHA	2,045	\$ 15,356,126	2,429	\$ 15,932,562	3.75%
3999	YAKIMA COUNTY	43,989	\$ 1,116,743,386	50,929	\$ 1,187,678,025	6.35%
9999	Grand Total	1,407,900	\$ 48,027,122,696	1,625,760	\$ 49,556,197,460	3.18%

Quarterly Business Review

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

Follow this link to our Create a Report tool:

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

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

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

What is the difference between SIC and NAICS?

Select a Time Period:

2017 Quarter 4 ▼

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

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

0100 Unincorporated Adams County ▼

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

Select a Format:

Html Excel

Create QBR Report

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

Quarterly Business Review

Table 3 and 4:

Taxable Retail Sales for Counties or Cities*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 4th Quarter, 2017

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

[Back to Search](#)

[Create Excel File](#)

Retail Trade 44-45

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

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$592,912,368	\$353,371,499	\$1,846,394
Forestry & Logging 113	\$404,622,594	\$358,860,041	\$1,402,868
Fishing & Hunting 114	\$119,014,808	\$17,525,501	\$104,576
Ag & Forestry Support Activities 115	\$267,195,300	\$177,469,315	\$1,964,706
Total:	\$1,383,745,070	\$907,226,356	\$5,318,544
Mining 21			
Sand & Gravel, Quarrying 2123	\$99,797,433	\$95,589,385	\$546,735
Other Extraction & Support Act. 211, 2121, 2122, 213	\$60,475,312	\$26,210,988	\$177,568
Total:	\$160,272,745	\$121,800,373	\$724,303
Utilities 22			
Hydroelectric Power Generation 221111	\$9,357,993	\$8,210,145	\$96,474
Alternative Power Generation 221114-221117	\$29,706,395	\$25,992,356	\$133,394
Other Electric Power Generation 221112, 221113, 221118	\$9,065,939	\$7,624,768	\$59,622
Electric Power Generation & Trans. 221121, 221122	\$149,119,535	\$132,604,795	\$1,748,122
Natural Gas Distribution 2212	\$102,721,748	\$49,934,393	\$300,080
Water & Sewer 2213	\$639,945,037	\$575,667,337	\$9,647,715
Total:	\$939,916,647	\$800,033,794	\$11,985,407
Construction 23			
Residential Building & Remodeling 2361	\$3,909,016,236	\$3,664,950,886	\$18,266,403
Nonresidential Building 2362	\$4,520,074,829	\$4,131,275,856	\$19,801,576
Heavy Construction & Highways 237	\$2,467,395,762	\$2,005,199,909	\$10,651,814
Special Trade Contractors 238	\$8,965,429,759	\$8,079,368,566	\$39,673,690
Electrical 23821	\$1,725,035,035	\$1,517,850,260	\$7,536,609
Plumbing & Heating 23822	\$1,685,217,393	\$1,567,352,287	\$7,744,500
Painting 23832	\$322,886,042	\$310,283,744	\$1,507,932
Masonry/drywall 23814, 23831	\$507,687,254	\$471,504,594	\$2,267,322
Roofing 23816	\$423,431,554	\$392,473,428	\$1,870,882
Other Contractors 238 Not Listed Above	\$4,301,172,481	\$3,819,904,253	\$18,746,445
Total:	\$19,861,916,586	\$17,880,795,217	\$88,393,483
Manufacturing 31-33			
Food Products 311	\$4,922,741,881	\$1,979,696,913	\$7,521,623
Milling Of Grains 3112	\$190,406,777	\$105,087,293	\$482,093
Fruits & Vegetables 3114	\$1,229,480,636	\$156,256,545	\$707,470
Dairy Products 3115	\$686,483,256	\$103,045,885	\$502,673
Meat Products 3116	\$590,675,375	\$588,346,761	\$926,076
Seafood Products 3117	\$710,247,406	\$145,436,828	\$730,106
Bakery Products 3118	\$595,400,943	\$302,322,217	\$1,470,599
Other Food Items 3111, 3113, 3119	\$920,047,488	\$579,201,384	\$2,702,606
Beverages 312	\$798,129,737	\$473,516,606	\$2,298,324
Textiles 313,314	\$235,723,751	\$137,646,559	\$673,427
Apparel 315	\$59,723,878	\$36,580,187	\$184,246
Leather & Allied Products 316	\$39,900,902	\$19,548,479	\$96,429
Lumber & Wood Products 321	\$2,618,859,276	\$1,575,473,313	\$6,258,395
Sawmills 3211	\$1,188,005,725	\$721,224,421	\$2,549,336

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$349,759,135	\$213,729,229	\$856,883
Millwork, Windows, Wood Products 3219	\$1,081,094,416	\$640,519,663	\$2,852,176
Paper Products 322	\$1,608,620,623	\$947,698,375	\$3,784,334
Pulp & Paper Mills 3221	\$920,224,814	\$508,404,895	\$1,850,255
Other Paper Products 3222	\$688,395,809	\$439,293,480	\$1,934,079
Commercial Printing 323	\$240,540,645	\$170,691,368	\$846,828
Petroleum & Coal Products 324	\$2,339,589,404	\$2,056,279,337	\$10,044,306
Petroleum Refining 32411	\$2,100,238,237	\$1,885,406,095	\$9,214,630
Asphalt/petroleum/coal Products 32412, 32419	\$239,351,167	\$170,873,242	\$829,676
Chemicals 325	\$2,078,420,028	\$1,189,938,244	\$6,022,733
Chemicals, Pesticides & Fertilizers 3251, 3253	\$724,727,184	\$392,645,270	\$2,079,666
Resins, Synthetic Fibers & Filaments 3252	\$206,529,247	\$129,702,786	\$628,271
Pharmaceuticals 3254	\$651,067,661	\$404,464,413	\$1,974,092
Paint, Coating & Adhesives 3255	\$41,039,717	\$23,148,827	\$133,808
Soap, Cleaning Compound & Toiletries 3256	\$277,296,099	\$140,009,275	\$677,757
Other Chemical Products 3259	\$177,760,120	\$99,967,673	\$529,139
Plastics & Rubber Products 326	\$735,459,296	\$471,626,031	\$2,281,736
Nonmetallic Minerals 327	\$798,741,021	\$609,598,752	\$3,045,459
Primary Metals 331	\$603,326,650	\$379,974,117	\$1,834,365
Iron & Steel Mills 3311, 3312	\$347,958,884	\$225,305,502	\$1,089,397
Aluminum Smelting 3313	\$71,659,203	\$47,511,817	\$221,840
Other Nonferrous Metals 3314	\$18,538,141	\$17,366,177	\$83,971
Foundries 3315	\$165,170,422	\$89,790,621	\$439,157
Fabricated Metal Products 332	\$1,807,069,058	\$1,155,725,002	\$5,630,408
Machinery 333	\$1,533,057,670	\$825,747,903	\$4,114,459
Farm & Construction Implements 3331	\$197,945,795	\$83,185,654	\$402,197
Industrial Machinery 3332	\$329,572,537	\$150,580,284	\$757,770
Commercial & Other Equipment 3333-3336 & 3339	\$1,005,539,338	\$591,981,965	\$2,954,492
Computers & Electronics 334	\$2,724,759,717	\$1,457,206,724	\$7,220,891
Computer Hardware 3341	\$44,155,283	\$32,128,088	\$196,992
Telephone & Communications Equipment 3342	\$175,673,458	\$89,505,450	\$442,479
Audio & Video Equipment 3343	\$39,648,699	\$13,074,447	\$70,142
Semiconductors 3344	\$840,698,958	\$380,702,666	\$1,661,482
Instruments 3345	\$1,593,819,371	\$923,296,800	\$4,731,207
Software, Other Magnetic & Optical Media 3346	\$30,763,948	\$18,499,273	\$118,589
Electrical Equipment & Appliances 335	\$938,778,553	\$326,363,747	\$1,686,160
Lighting Equipment 3351	\$68,269,989	\$18,741,701	\$96,812
Household Appliances 3352	\$3,777,164	\$3,285,416	\$16,123
Other Electric Equipment 3353, 3359	\$866,731,400	\$304,336,630	\$1,573,225
Transportation Equipment 336	\$11,362,068,752	\$7,380,104,103	\$35,943,247
Motor Vehicles & Parts 3361, 3362, 3363	\$530,016,804	\$336,072,395	\$1,629,598
Aircraft, Aerospace & Parts 3364	\$10,363,114,589	\$6,705,209,665	\$32,643,229
Ships & Boats 3366	\$423,800,583	\$305,404,274	\$1,507,436
Railroad, Other Transportation Equip. 3365, 3369	\$45,136,776	\$33,417,769	\$162,984
Furniture & Related Products 337	\$394,333,996	\$285,003,406	\$1,379,654
Other Manufacturing 339	\$1,521,792,281	\$880,821,576	\$4,817,390
Other Medical Equip & Supplies 339112, 339115	\$213,270,651	\$144,644,055	\$1,059,043
Dental Laboratories 339116	\$57,618,637	\$48,563,558	\$295,998
Sporting And Athletic Goods 33992	\$221,803,680	\$68,171,563	\$335,839

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,029,099,313	\$619,442,400	\$3,126,510
Total:	\$37,361,637,119	\$22,359,240,742	\$105,684,414
Wholesale Trade 42			
Durable Goods 423	\$25,492,754,172	\$18,045,723,054	\$91,166,625
Motor Vehicles & Parts 4231	\$4,073,541,269	\$3,636,582,257	\$18,223,864
Furniture & Home Furnishings 4232	\$566,637,086	\$406,339,487	\$2,005,648
Lumber & Construction Materials 4233	\$3,094,229,263	\$2,363,683,123	\$11,183,039
Professional & Commercial Equipment 4234	\$4,706,200,560	\$3,469,081,506	\$18,791,248
Metal & Mineral (except Petroleum) 4235	\$818,673,724	\$593,938,382	\$2,876,131
Electrical Equipment 4236	\$2,614,237,695	\$2,183,012,130	\$10,922,218
Hardware, Plumbing, Heating Equipment 4237	\$1,332,611,784	\$1,084,979,297	\$5,314,311
Machinery & Equipment 4238	\$3,466,873,486	\$2,700,128,866	\$13,277,265
Sporting & Recreational Goods & Supplies 423910	\$480,991,791	\$303,025,812	\$1,494,241
Toy & Hobby Goods & Supplies 423920	\$2,749,847,247	\$135,282,416	\$743,864
Other Misc Durable Goods 423930, 423940, 423990	\$1,588,910,267	\$1,169,669,778	\$6,334,796
Nondurable Goods: 424	\$25,312,226,295	\$16,670,717,965	\$71,613,873
Paper & Paper Products 4241	\$674,859,179	\$556,373,137	\$2,619,624
Drugs & Sundries 4242	\$3,336,372,943	\$2,896,581,613	\$7,416,218
Apparel 4243	\$1,534,574,839	\$316,982,563	\$1,556,260
Food Products 4244	\$10,651,308,246	\$6,328,857,462	\$27,414,037
Farm Products 4245	\$594,540,490	\$270,976,630	\$1,373,447
Chemicals & Plastics 4246	\$799,647,928	\$594,504,436	\$2,892,839
Petroleum Products 4247	\$2,746,679,128	\$2,453,224,396	\$12,497,822
Beer & Ale 424810	\$283,797,489	\$273,511,391	\$1,324,893
Wine & Distilled Alcoholic Beverages 424820	\$1,335,057,604	\$1,001,639,961	\$4,884,360
Farm Supplies 42491	\$922,781,459	\$465,146,531	\$2,313,618
Tobacco & Tobacco Products 42494	\$327,339,865	\$286,335,315	\$1,385,880
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,105,267,125	\$1,226,584,530	\$5,934,875
Electronic Markets, Agents, Brokers 425	\$421,347,479	\$269,148,450	\$1,960,325
Total:	\$51,226,327,946	\$34,985,589,469	\$164,740,823
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,960,322,224	\$7,104,697,211	\$36,851,169
New & Used Auto Dealers 4411	\$6,117,029,901	\$5,568,788,193	\$29,157,411
Rv, Boat, Motorcycle Dealers 4412	\$716,551,444	\$567,022,395	\$2,969,215
Automotive Parts & Tires 4413	\$1,126,740,879	\$968,886,623	\$4,724,543
Furniture & Home Furnishings 442	\$1,198,613,020	\$1,091,057,932	\$5,234,846
Electronics & Appliances 443	\$3,245,275,386	\$2,829,845,090	\$17,865,490
Household Appliances 443141	\$189,905,243	\$184,284,492	\$884,600
Electronic Stores 443142	\$3,055,370,143	\$2,645,560,598	\$16,980,890
Bldg. Materials, Garden Supplies 444	\$3,517,346,366	\$3,275,513,155	\$15,738,955
Building Materials 4441	\$3,074,842,308	\$2,895,890,999	\$13,847,626
Lawn & Garden Supplies 4442	\$442,504,058	\$379,622,156	\$1,891,329
Food & Beverages (off-premises) 445	\$5,541,608,098	\$5,048,871,961	\$24,957,862
Grocery & Convenience Stores 4451	\$4,742,935,579	\$4,408,493,459	\$21,942,378
Other Food Stores/specialty Foods 4452	\$525,285,295	\$422,049,773	\$1,953,242
Beer, Wine And Liquor Stores 4453	\$273,387,224	\$218,328,729	\$1,062,242
Drug Stores & Personal Care Stores 446	\$3,683,071,452	\$3,399,046,142	\$16,951,457
Gas Stations (incl. Convenience Stores) 447	\$2,131,118,514	\$1,653,319,317	\$8,297,331
Apparel & Accessories 448	\$1,629,717,385	\$1,455,705,618	\$7,050,089
Clothing Stores 4481	\$1,218,298,333	\$1,115,553,748	\$5,414,737

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$106,506,176	\$100,385,247	\$474,387
Jewelry & Luggage Stores 4483	\$304,912,876	\$239,766,623	\$1,160,965
Sporting Goods, Toy/hobby/book/music 451	\$1,763,204,959	\$1,210,994,616	\$6,111,773
Sporting Goods 45111	\$1,034,639,870	\$857,483,694	\$4,310,519
Hobby & Toy Stores 45112	\$419,528,047	\$162,805,337	\$804,672
Sewing Supplies 45113	\$57,227,559	\$51,940,951	\$247,559
Musical Instruments 45114	\$72,009,990	\$63,497,408	\$334,090
Book, Periodical & Music Stores 45121	\$179,799,493	\$75,267,226	\$414,933
Department Stores 4522	\$374,926,152	\$367,905,125	\$1,787,001
Warehouse Clubs And Superstores 452311	\$9,974,685,796	\$6,643,219,376	\$31,744,568
All Other General Merchandise Stores 452319	\$381,935,724	\$304,831,227	\$1,470,208
Electronic Shopping And Mail-order Houses 4541	\$1,308,759,471	\$957,897,628	\$5,434,476
Miscellaneous Retailers 453, 4542, 4543	\$6,929,841,069	\$3,608,917,147	\$19,933,154
Total:	\$49,640,425,616	\$38,951,821,545	\$199,428,379
Transportation 48-492			
Air Transportation 481	\$27,925,267	\$22,101,890	\$184,520
Railroads 482	\$35,265,354	\$35,265,354	\$449,200
Water Transportation 483	\$19,780,424	\$15,191,959	\$97,335
Truck Transportation 484	\$342,164,102	\$259,070,542	\$2,257,313
Transit & Ground Passenger Transport 485	\$62,859,978	\$45,398,038	\$490,413
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$30,406,461	\$7,702,610	\$61,004
Support Activities For Transportation 488	\$1,136,687,078	\$989,840,830	\$5,566,622
Postal Service, Couriers And Messengers 491, 492	\$278,353,625	\$80,424,785	\$819,155
Total:	\$1,936,924,767	\$1,458,478,486	\$9,939,630
Warehousing & Storage 493			
Total:	\$335,720,844	\$318,502,348	\$1,768,281
Information 51			
Publishing (except Internet) 511	\$2,418,601,915	\$1,529,594,930	\$17,560,061
Newspapers 51111	\$87,479,527	\$86,416,065	\$357,772
Books & Periodicals 51112, 51113	\$128,015,742	\$105,259,580	\$770,775
Software 5112	\$1,863,452,712	\$1,019,775,359	\$8,377,996
Other Publishers 51114, 51119	\$339,653,934	\$318,143,926	\$8,053,518
Motion Picture Production 512	\$291,406,478	\$242,643,447	\$3,294,007
Radio & Tv Broadcasting, Cable Tv 515	\$971,077,507	\$825,533,865	\$12,858,788
Telecommunications 517	\$3,269,594,478	\$3,223,481,462	\$36,108,636
Wired Telecommunications Carriers 517311	\$762,861,398	\$760,278,885	\$7,884,530
Wireless Telecommunications Carriers 517312	\$1,446,133,643	\$1,440,315,240	\$16,200,050
Satellite And Other Telecommunications 5174, 5179	\$1,060,599,437	\$1,022,887,337	\$12,024,056
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,392,737,118	\$626,224,021	\$8,572,308
Other Information Services 519	\$685,453,928	\$489,046,230	\$8,028,525
Total:	\$9,028,871,424	\$6,936,523,955	\$86,422,325
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$7,429,312,651	\$6,039,869,831	\$125,632,581
Securities & Other Financial Investment 523, 525	\$3,530,377,267	\$2,196,196,119	\$38,293,053
Insurance Agents & Brokers 524	\$2,870,957,835	\$1,510,158,509	\$14,271,324
Real Estate Agents & Brokers 531	\$2,439,953,040	\$2,166,423,543	\$33,022,523
Rental Of Tangible Personal Property 532	\$1,640,335,538	\$1,429,995,665	\$7,734,264
Lessors Of Nonfinancial Intangibles 533	\$163,590,591	\$150,051,168	\$2,217,384
Total:	\$18,074,526,922	\$13,492,694,835	\$221,171,129

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$22,883,362,895	\$13,687,689,851	\$184,349,523
Legal Services 5411	\$2,052,158,477	\$1,806,910,761	\$28,784,045
Accounting Services 5412	\$1,183,926,380	\$974,668,518	\$15,543,326
Architectural Services 54131	\$500,683,810	\$438,114,026	\$7,244,786
Engineering Services 54133	\$1,609,636,690	\$1,397,018,380	\$17,501,661
Other Related Services 54132, 54134-54138	\$269,838,559	\$240,927,457	\$3,588,420
Specialized Design Services 5414	\$403,806,489	\$297,883,209	\$3,173,130
Computer System Design Services 5415	\$8,306,319,963	\$3,085,221,679	\$35,458,670
Consulting Services 5416	\$4,547,811,291	\$3,168,890,719	\$45,333,741
Scientific Research & Development Services 5417	\$1,360,528,718	\$536,641,323	\$4,767,457
Advertising & Public Relations 5418	\$594,876,867	\$470,117,491	\$6,634,329
Other Professional Services 5419	\$2,053,775,651	\$1,271,296,288	\$16,319,958
Management Services 55	\$198,107,842	\$132,209,110	\$1,876,138
Administrative & Support Services 561	\$10,342,453,059	\$7,665,879,494	\$84,311,710
Employment Services 5613	\$1,120,482,291	\$976,487,682	\$15,181,654
Travel Services 5615	\$1,716,720,305	\$114,282,232	\$1,392,511
Investigation & Security Services 5616	\$445,938,200	\$406,399,649	\$4,937,983
Building Services & Janitorial 5617	\$1,321,983,905	\$1,265,164,172	\$11,476,696
Other 5611, 5612, 5614, 5619	\$5,737,328,358	\$4,903,545,759	\$51,322,866
Waste Treatment/collection 562	\$1,113,870,232	\$1,037,709,627	\$12,315,431
Schools (public, Private, Technical) 61	\$913,652,668	\$457,556,273	\$6,309,565
Health Services 62	\$15,414,864,100	\$10,824,250,574	\$162,735,034
Ambulatory Health Care Services 621	\$7,177,913,148	\$6,040,802,136	\$96,818,422
Physicians 6211	\$2,802,034,398	\$2,280,825,778	\$37,671,588
Dentists 6212	\$1,050,676,873	\$1,038,564,104	\$17,199,954
Other Health Practitioners 6213	\$1,269,118,353	\$1,185,537,722	\$17,884,256
Outpatient Care Centers 6214	\$984,072,443	\$722,771,394	\$11,216,752
Medical & Diagnostic Laboratories 6215	\$553,687,041	\$327,658,028	\$5,376,374
Home Health Care 6216	\$296,494,786	\$283,574,202	\$3,630,043
Other Ambulatory Health Care 6219	\$221,829,254	\$201,870,908	\$3,839,455
Hospitals 622	\$6,494,810,428	\$3,588,461,624	\$52,605,456
Nursing & Retirement Homes 623	\$867,640,242	\$732,230,978	\$7,269,437
Social Services & Day Care 624	\$874,500,282	\$462,755,836	\$6,041,719
Arts, Entertainment, & Recreation 71	\$658,465,085	\$534,582,661	\$5,649,129
Performing Arts, Spectator Sports 711	\$260,498,441	\$184,479,232	\$2,610,673
Museums, Historical Sites, Etc. 712	\$16,469,783	\$9,640,353	\$122,254
Amusement, Gambling, Recreation 713	\$381,496,861	\$340,463,076	\$2,916,202
Accommodations 721	\$458,327,136	\$400,101,994	\$2,397,202
Restaurants, Food Services 7223, 7225	\$3,232,884,677	\$3,167,325,883	\$16,365,598
Drinking Places 7224	\$116,477,426	\$103,815,894	\$594,271
Auto Repair & Services 8111	\$815,626,456	\$792,581,071	\$3,847,682
Other Repair Services 8112-8114	\$674,998,119	\$509,944,619	\$2,772,135
Personal Services 812	\$1,035,995,664	\$959,539,059	\$11,729,335
Personal Care (barber, Beauty, Etc.) 8121	\$458,829,007	\$448,994,111	\$6,328,418
Death Care Services 8122	\$71,547,752	\$69,988,685	\$918,951
Laundry & Dry Cleaning 8123	\$111,021,959	\$108,828,184	\$814,286
Other Personal Services 8129	\$394,596,946	\$331,728,079	\$3,667,680
Religious, Civic & Other Organizations 813, 814	\$442,095,652	\$163,150,100	\$2,334,969
Public Administration, 92	\$154,608,508	\$139,778,952	\$2,153,347
Total:	\$58,455,789,519	\$40,576,115,162	\$499,741,069
Total All Industries			
Total:	\$248,406,075,205	\$178,788,822,282	\$1,395,317,787

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,052,940,695	\$4,757,302,384	\$309,224,718
New & Used Auto Dealers 4411	\$4,772,595,010	\$3,731,711,432	\$242,561,290
Rv, Boat, Motorcycle Dealers 4412	\$570,274,263	\$420,776,922	\$27,350,509
Automotive Parts & Tire 4413	\$710,071,422	\$604,814,030	\$39,312,919
Furniture & Home Furnishings 442	\$937,281,309	\$826,779,365	\$53,740,672
Electronics & Appliances 443	\$2,048,432,505	\$1,573,751,363	\$102,293,880
Building Materials, Garden Equip & Supplies 444	\$2,404,427,367	\$2,223,277,189	\$144,513,016
Building Materials 4441	\$2,117,497,512	\$2,003,479,118	\$130,226,141
Lawn & Garden Supplies & Equipment 4442	\$286,929,855	\$219,798,071	\$14,286,875
Food & Beverage Stores 445	\$4,923,520,245	\$1,187,750,352	\$77,203,809
Grocery & Convenience Stores 4451	\$4,465,226,880	\$1,034,263,218	\$67,227,125
Other Food & Beverage Stores 4452, 4453	\$458,293,365	\$153,487,134	\$9,976,684
Drug/health Stores 446	\$2,962,816,969	\$1,105,303,476	\$71,844,773
Gas Stations & Convenience Stores W/pumps 447	\$1,782,580,709	\$481,817,399	\$31,318,129
Apparel & Accessories 448	\$1,488,530,640	\$1,351,642,657	\$87,856,816
Clothing & Shoe Stores 4481, 4482	\$1,209,416,715	\$1,137,812,280	\$73,957,831
Jewelry & Luggage Stores 4483	\$279,113,925	\$213,830,377	\$13,898,985
Sporting Goods, Toys, Book & Music Stores 451	\$1,277,658,563	\$1,019,007,906	\$66,235,554
Sporting Goods, Toys, Hobby/craft Stores 4511	\$1,113,435,754	\$953,587,656	\$61,983,235
Book/periodical/music Store 4512	\$164,222,809	\$65,420,250	\$4,252,319
General Merchandise Stores 452	\$10,435,201,705	\$3,694,032,150	\$240,112,109
Department Stores 4522	\$369,717,171	\$355,230,568	\$23,089,985
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$10,065,484,534	\$3,338,801,582	\$217,022,124
Electronic Shopping And Mail-order Houses 4541	\$994,823,421	\$689,514,256	\$44,818,456
Miscellaneous Retailers 453, 4542, 4543	\$5,404,513,909	\$4,082,249,568	\$265,346,359
Total:	\$40,712,728,037	\$22,992,428,065	\$1,494,508,291
Agriculture, Forestry, Fishing 11			
Total:	\$117,284,865	\$39,929,536	\$2,595,453
Mining 21			
Total:	\$31,596,867	\$21,578,549	\$1,402,602
Utilities 22			
Total:	\$50,731,577	\$24,861,253	\$1,615,988
Construction 23			
Construction Of Buildings 236	\$7,023,780,333	\$6,062,316,425	\$394,050,778
Heavy Construction & Highways 237	\$1,196,149,409	\$805,969,289	\$52,388,022
Special Trade Contractors 238	\$3,765,886,139	\$3,360,441,288	\$218,429,022
Total:	\$11,985,815,881	\$10,228,727,002	\$664,867,822

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Manufacturing 31-33			
Total:	\$3,571,610,160	\$865,194,018	\$56,237,735
Wholesale Trade 42			
Durable Goods 423	\$4,660,075,603	\$2,575,600,935	\$167,414,142
Nondurable Goods 424	\$1,282,211,050	\$582,173,580	\$37,841,305
Electronic Markets, Agents & Brokers 425	\$37,388,810	\$23,256,943	\$1,511,705
Total:	\$5,979,675,463	\$3,181,031,458	\$206,767,152
Transportation & Warehousing 48-49			
Total:	\$401,181,714	\$333,370,537	\$21,669,084
Information 51			
Total:	\$2,829,395,454	\$1,869,133,698	\$121,493,747
Finance, Insurance 52			
Total:	\$602,623,841	\$424,256,421	\$27,576,673
Real Estate, Rental/leasing 53			
Total:	\$1,225,854,975	\$987,825,019	\$64,208,682
Professional, Scientific & Technical Services 54			
Total:	\$6,077,196,246	\$1,527,602,889	\$99,294,390
Management, Education & Health Services 55-62			
Total:	\$3,387,789,401	\$2,595,083,051	\$168,680,649
Arts, Entertainment & Recreation 71			
Total:	\$275,705,877	\$235,992,101	\$15,339,570
Accommodations & Food Services 72			
Accommodations 721	\$396,850,155	\$321,404,561	\$20,891,328
Restaurants, Food Services & Drinking Places 722	\$2,985,609,866	\$2,722,693,842	\$176,975,179
Total:	\$3,382,460,021	\$3,044,098,403	\$197,866,507
Other Services 81			
Repair & Maintenance 811	\$996,736,554	\$845,656,790	\$54,967,771
Personal Service 812	\$272,578,192	\$239,408,847	\$15,561,635
Religious, Civic & Other Organization 813, 814	\$32,900,608	\$19,192,762	\$1,247,538
Total:	\$1,302,215,354	\$1,104,258,399	\$71,776,944
Public Administration 92			
Total:	\$26,932,535	\$24,493,719	\$1,592,092
Total All Industries			
Total:	\$81,960,798,268	\$49,499,864,118	\$3,217,493,381

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2020

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$382,067,937	\$340,868,545	\$17,142,279
Miscellaneous	0	\$39,530,704	\$37,869,317	\$1,904,439
Total:	0.050	\$421,598,641	\$378,737,862	\$19,046,718
Sewer Collection				
Sewerage Systems	0	\$117,945,179	\$50,295,717	\$1,937,390
Miscellaneous	0	\$91,627,668	\$61,722,603	\$2,377,561
Total:	0.039	\$209,572,847	\$112,018,320	\$4,314,951
Power				
Total:	0.039	\$2,320,412,592	\$1,852,347,528	\$71,748,829
Gas Distribution/telegraph				
Total:	0.039	\$408,227,768	\$404,292,989	\$15,573,365
Motor Transportation				
Local/suburban Transit	0	\$216,562,634	\$57,786,461	\$1,112,979
Trucking	0	\$2,015,150,381	\$363,147,975	\$6,994,244
Railroads	0	\$24,685,813	\$15,762,234	\$303,580
Miscellaneous	0	\$343,445,549	\$195,699,046	\$3,769,167
Total:	0.019	\$2,599,844,377	\$632,395,716	\$12,179,970
Urban Transportation				
Local/suburban Transit	0	\$78,918,808	\$58,217,820	\$373,774
Trucking	0	\$132,802,401	\$86,435,641	\$554,926
Miscellaneous	0	\$184,791,250	\$132,016,049	\$847,554
Total:	0.006	\$396,512,459	\$276,669,510	\$1,776,254
Other Public Service				
Water Transport	0	\$75,921,153	\$30,742,645	\$592,104
Miscellaneous	0	\$337,933,875	\$45,991,780	\$885,799
Total:	0.019	\$413,855,028	\$76,734,425	\$1,477,903
Log Hauling Over Public Highways				
Total:	0.014	\$79,273,448	\$46,720,379	\$639,887
Total Public Utility Taxes				
Total:	N/A	\$6,849,297,160	\$3,779,916,729	\$126,757,877

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

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

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

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

ii. What are reporting periods?

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

v. What is an accrual period?

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

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

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

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

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

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

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

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

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

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

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

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

ix. Can I get SIC code data after 2004?

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

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

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

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

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

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

3. Unit Counts

xii. What are units?

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

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

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

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

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

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

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

4. Gross Business Income (GBI)

xv. What is gross business income?

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

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

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

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

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

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

What is the B&O tax?

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

xviii. Do cities levy a B&O tax?

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

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

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

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

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

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

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

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

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

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

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

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Public Utility Tax

xxviii. What is the public utility tax?

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

xxix. What is operating income?

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

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

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

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

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

xxxii. What are the public utility tax rates?

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

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

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

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

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

Still can't find what you are looking for?

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

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

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