

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

1st Quarter, 2019

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

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$38,741,902	\$1,129,751	\$37,612,151	0.00484	\$182,043
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,777,030,558	\$105,468,493	\$1,671,562,065	0.00138	\$2,306,756
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$2,062,757,579	\$528,689,649	\$1,534,067,930	0.00275	\$4,218,687
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$742,608,661	\$109,901,782	\$632,706,879	0.00484	\$3,062,301
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,821,365,003	\$46,470,340	\$1,774,894,663	0.00138	\$2,449,355
6	Processing for Hire/Printing and Publishing	10	\$549,172,152	\$44,646,438	\$504,525,714	0.00484	\$2,441,904
7	Manufacturing	7	\$6,764,699,358	\$215,790,279	\$6,548,909,079	0.00484	\$31,696,720
8	Royalties	80	\$980,646,018	\$101,502,710	\$879,143,308	0.015	\$13,187,150
9	Wholesaling	3	\$58,995,803,253	\$18,627,160,244	\$40,368,643,009	0.00484	\$195,384,232
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,405,508,237	\$141,344,967	\$1,264,163,270	0.00484	\$6,118,550
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,890,861,769	\$2,198,364,517	\$2,692,497,252	0.015	\$40,387,459
12	For Profit Hospitals; Scientific R&D	135	\$443,859,671	\$240,971,360	\$202,888,311	0.015	\$3,043,325
13	Cleanup of Radioactive Waste for US Government	83	\$700,044,521	\$574,074	\$699,470,447	0.00471	\$3,294,506
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$38,416,456,933	\$8,721,808,839	\$29,694,648,094	0.015	\$445,419,721
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$133,688,125	\$48,938,252	\$84,749,873	0.0163	\$1,381,423
16	Retailing of Interstate Transportation Equip	19	\$407,097,628	\$63,848,078	\$343,249,550	0.00484	\$1,661,328
17	Retailing	2	\$62,189,482,625	\$11,609,472,738	\$50,580,009,887	0.00471	\$238,231,847
18	Non-Manufacturing Aerospace Product Development	188	\$99,278,793	\$1,366,275	\$97,912,518	0.009	\$881,213
19	Federal Aviation Administration (FAR) Repair Station	189	\$101,326,965	\$1,675,356	\$99,651,609	0.0029	\$289,388
20	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
21	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
23	Wholesaling of Solar Energy Systems	128	\$21,816,576	\$19,816,576	\$2,000,000	0.00275	\$5,500
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$8,119,679,611	\$6,591,699	\$8,113,087,912	0.0029	\$23,560,407
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$9,346,963,060	\$7,998,771,156	\$1,348,191,904	0.0029	\$3,915,149
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$6,657,593,683	\$3,504,569,903	\$3,153,023,780	0.0029	\$9,156,381
27	Publication of Newspapers	126	\$100,205,002	\$585,749	\$99,619,253	0.0035	\$348,667
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$52,318,763	\$818,359	\$51,500,404	0.00342	\$176,337
30	Extracting Timber, Extracting for Hire Timber	301	\$118,205,249	\$3,318,674	\$114,886,575	0.00342	\$393,372
31	Manufacturing of Timber or Wood Products	302	\$1,105,897,025	\$94,255,485	\$1,011,641,540	0.00342	\$3,463,861
32	Wholesaling of Timber or Wood Products	303	\$2,478,353,485	\$1,341,882,265	\$1,136,471,220	0.00342	\$3,891,277
33	Sale of Standing Timber	304	\$7,131,056	\$0	\$7,131,056	0.00342	\$24,417
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$210,528,593,261	\$55,779,734,008	\$154,748,859,253		\$1,040,573,276
State Sales Tax and Use Tax							
35	Retail Sales	1	\$62,404,639,808	\$23,029,980,471	\$39,374,659,337	0.065	\$2,559,352,857
36	Use Tax	5	\$1,796,691,684	\$0	\$1,796,691,684	0.065	\$116,784,959
37	Motor Vehicle Sales / Leases	120	\$3,377,568,088	\$0	\$3,377,568,088	0.003	\$10,132,704
38	Self-Produced Fuel Use Tax	270	\$31,861,208	\$0	\$31,861,208	0.01926	\$613,647
	Total:		\$67,610,760,788	\$23,029,980,471	\$44,580,780,317		\$2,686,884,167
State Public Utility Tax							
39	Water Distribution	60	\$323,988,495	\$27,253,547	\$296,734,948	0.05029	\$14,922,801
40	Sewer Collection	61	\$184,981,728	\$93,142,198	\$91,839,530	0.03852	\$3,537,659
41	Power	49	\$2,585,028,640	\$451,847,690	\$2,133,180,950	0.03873	\$82,626,631
42	Gas Distribution-Telegraph	26	\$552,893,730	\$2,490,663	\$550,403,067	0.03852	\$21,201,526
43	Motor Transportation-Railroad-Railroad Car	8	\$1,231,223,078	\$782,780,294	\$448,442,784	0.01926	\$8,637,008
44	Log Hauling Over Public Highways	125	\$50,940,433	\$18,276,853	\$32,663,580	0.0137	\$447,360
45	Urban Transportation/Vessels Under 65 ft	12	\$251,320,048	\$81,715,024	\$169,605,024	0.00642	\$1,088,864
46	Other Public Service Business	13	\$343,194,924	\$275,970,938	\$67,223,986	0.01926	\$1,294,734
	Total:		\$5,523,571,076	\$1,733,477,207	\$3,790,093,869		\$133,756,583

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	Other Taxes						
47	Litter Tax	36	\$19,807,028,549	\$0	\$19,807,028,549	0.00015	\$2,971,054
48	Tobacco Products/Cigars (less than \$0.69)	20	\$7,959,588	\$0	\$7,959,588	0.95	\$7,561,609
49	Cigar Tax (\$0.69 or more)	194	\$585,514	\$0	\$585,514	0.65	\$380,584
50	Little Cigar Tax (acetate integrated filters)	198	\$5,408,901	\$0	\$5,408,901	0.15125	\$818,096
51	Moist Snuff (1.2 oz. or less)	162	\$10,052,219	\$0	\$10,052,219	2.526	\$25,391,905
52	Moist Snuff (more than 1.2 oz.)	163	\$185,407	\$0	\$185,407	2.105	\$390,282
53	Spirits Sales to On-premises Licensees	251	\$39,667,245	\$981,407	\$38,685,838	0.137	\$5,299,960
54	Spirits Sales to Consumers	252	159,701,223	28,046	159,673,177	0.205	\$32,733,001
55	Spirits Liter Sales to On-premises Licensees	253	\$2,338,912	\$0	\$2,338,912	2.4408	\$5,708,816
56	Spirits Liter Sales to Consumers	254	8,354,860	0	8,354,860	3.7708	\$31,504,506
57	Refuse Collection	64	483,101,622	142,550,378	340,551,244	0.036	\$12,259,845
58	Petroleum Tax	57	\$4,026,837,924	\$657,102,218	\$3,369,735,706	0.003	\$10,109,202
59	Hazardous Substance	65	\$5,290,080,084	\$137,561,494	\$5,152,518,590	0.007	\$36,067,630
60	Intermediate Care Facility	79	\$43,630,275	\$0	\$43,630,275	0.06	\$2,617,817
61	Solid Fuel Burning Device Fee	59	\$1,640	\$0	\$1,640	30	\$49,200
62	Syrup Tax	54	\$1,620,911	\$0	\$1,620,911	1	\$1,620,911
63	Tire Fee	73	\$1,094,730	\$0	\$1,094,730	0.9	\$985,257
64	Studded Tire Fee	77	\$19,922	\$0	\$19,922	4.5	\$89,649
65	Local E911 Wireline	793	\$2,749,012	\$0	\$2,749,012	0.95	\$2,611,561
66	Local E911 Wireless Tax	794	\$17,399,484	\$0	\$17,399,484	0.95	\$16,529,510
67	Local E911 VOIP Tax	795	\$3,481,041	\$0	\$3,481,041	0.95	\$3,306,989
68	Local E911 Prepaid Wireless Tax	796	\$2,926,157	\$0	\$2,926,157	0.95	\$2,779,849
	Total:		\$29,914,225,220	\$938,223,543	\$28,976,001,677		\$201,787,233