

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

2nd 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	\$34,558,933	\$1,110,449	\$33,448,484	0.00484	\$161,891
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,842,808,271	\$94,707,455	\$1,748,100,816	0.00138	\$2,412,379
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$962,634,009	\$67,964,147	\$894,669,862	0.00275	\$2,460,342
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$714,439,503	\$104,768,428	\$609,671,075	0.00484	\$2,950,808
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,971,797,793	\$28,474,909	\$1,943,322,884	0.00138	\$2,681,786
6	Processing for Hire/Printing and Publishing	10	\$361,877,438	\$32,658,456	\$329,218,982	0.00484	\$1,593,420
7	Manufacturing	7	\$5,370,941,535	\$206,123,135	\$5,164,818,400	0.00484	\$24,997,721
8	Royalties	80	\$975,349,889	\$156,551,790	\$818,798,099	0.015	\$12,281,971
9	Wholesaling	3	\$54,886,655,590	\$18,352,255,805	\$36,534,399,785	0.00484	\$176,826,495
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,561,100,705	\$128,649,822	\$1,432,450,883	0.00484	\$6,933,062
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,312,194,004	\$2,023,064,001	\$2,289,130,003	0.015	\$34,336,950
12	For Profit Hospitals; Scientific R&D	135	\$333,178,542	\$185,286,954	\$147,891,588	0.015	\$2,218,374
13	Cleanup of Radioactive Waste for US Government	83	\$693,890,375	\$1,106,399	\$692,783,976	0.00471	\$3,263,013
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$12,811,662,291	\$2,861,740,440	\$9,949,921,851	0.015	\$149,248,828
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$27,838,046,900	\$6,619,603,220	\$21,218,443,680	0.0175	\$371,322,764
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,578,633,138	0.012	\$30,943,598
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$19,983,431
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$17,900,791	\$8,127,741	\$9,773,050	0.0163	\$159,301
19	Retailing of Interstate Transportation Equip	19	\$305,935,479	\$76,550,023	\$229,385,456	0.00484	\$1,110,226
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$52,180,084	\$37,929,311	\$14,250,773	0.00275	\$39,190
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$537,047,264	\$490,853,266	\$46,193,998	0.009	\$415,746
22	Retailing	2	\$65,651,249,843	\$15,037,075,746	\$50,614,174,097	0.00471	\$238,392,760
23	Non-Manufacturing Aerospace Product Development	188	\$66,479,117	\$1,197,539	\$65,281,578	0.009	\$587,534
24	Federal Aviation Administration (FAR) Repair Station	189	\$62,751,663	\$1,169,257	\$61,582,406	0.0029	\$178,835
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	\$9,338,473	\$257,367	\$9,081,106	0.00275	\$24,973
29	Manufacturing of Commercial Airplanes or Components	1005	\$749,504,724	\$3,172,925	\$746,331,799	0.00484	\$3,612,246
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,110,347,518	\$418,448,914	\$691,898,604	0.00484	\$3,348,789
31	Retailing of Commercial Airplanes or Components	1007	\$2,280,747,200	\$710,081,386	\$1,570,665,814	0.00484	\$7,602,023
32	Publication of Newspapers	126	\$78,718,411	\$441,517	\$78,276,894	0.0035	\$273,969
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$55,741,977	\$0	\$55,741,977	0.00342	\$190,861

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35	Extracting Timber, Extracting for Hire Timber	301	\$96,614,347	\$2,607,172	\$94,007,175	0.00342	\$321,881
36	Manufacturing of Timber or Wood Products	302	\$973,848,655	\$86,753,577	\$887,095,078	0.00342	\$3,037,414
37	Wholesaling of Timber or Wood Products	303	\$2,500,850,184	\$1,315,199,155	\$1,185,651,029	0.00342	\$4,059,669
38	Sale of Standing Timber	304	\$14,981,460	\$0	\$14,981,460	0.00342	\$51,297
39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$189,235,372,968	\$49,053,930,306	\$142,760,075,800		\$1,108,023,547

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Sales Tax and Use Tax						
40	Retail Sales	1	\$65,933,221,357	\$25,799,097,230	\$40,134,124,127	0.065	\$2,608,718,068
41	Use Tax	5	\$1,645,699,333	\$0	\$1,645,699,333	0.065	\$106,970,457
42	Motor Vehicle Sales / Leases	120	\$3,171,041,031	\$0	\$3,171,041,031	0.003	\$9,513,123
43	Self-Produced Fuel Use Tax	270	\$11,397,891	\$0	\$11,397,891	0.02889	\$329,285
	Total:		\$70,761,359,612	\$25,799,097,230	\$44,962,262,382		\$2,725,530,933

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Public Utility Tax						
44	Water Distribution	60	\$358,974,494	\$23,191,284	\$335,783,210	0.05029	\$16,886,538
45	Sewer Collection	61	\$194,901,188	\$97,039,821	\$97,861,367	0.03852	\$3,769,620
46	Power	49	\$2,359,118,270	\$681,397,595	\$1,677,720,675	0.03873	\$64,984,833
47	Gas Distribution-Telegraph	26	\$315,622,972	\$2,882,105	\$312,740,867	0.03852	\$12,046,778
48	Motor Transportation-Railroad-Railroad Car	8	\$1,188,356,665	\$740,575,930	\$447,780,735	0.01926	\$8,624,257
49	Log Hauling Over Public Highways	125	\$49,471,697	\$19,760,023	\$29,711,674	0.0137	\$406,931
50	Urban Transportation/Vessels Under 65 ft	12	\$224,747,832	\$55,534,784	\$169,213,048	0.00642	\$1,086,348
51	Other Public Service Business	13	\$426,653,542	\$360,533,567	\$66,119,975	0.01926	\$1,273,471
	Total:		\$5,117,846,660	\$1,980,915,109	\$3,136,931,551		\$109,078,776

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
52	Litter Tax	36	\$21,591,468,117	\$0	\$21,591,468,117	0.00015	\$3,238,720
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,599,613	\$0	\$8,599,613	0.95	\$8,169,632
54	Cigar Tax (\$0.69 or more)	194	\$989,836	\$0	\$989,836	0.65	\$643,393
55	Little Cigar Tax (acetate integrated filters)	198	\$5,352,605	\$0	\$5,352,605	0.15125	\$809,582
56	Moist Snuff (1.2 oz. or less)	162	\$9,140,125	\$0	\$9,140,125	2.526	\$23,087,956
57	Moist Snuff (more than 1.2 oz.)	163	\$1,922,770	\$0	\$1,922,770	2.105	\$4,047,431
58	All Other Vapor Products	164	\$8,790,434	\$0	\$8,790,434	0.27	\$2,373,417
59	Accessible Containers of Vapor Solution Greater than 5 ml	165	\$19,729,459	\$0	\$19,729,459	0.09	\$1,775,651
60	Spirits Sales to On-premises Licensees	251	\$9,952,081	\$346,425	\$9,605,656	0.137	\$1,315,975
61	Spirits Liter Sales to On-premises Licensees	253	\$579,757	\$0	\$579,757	2.4408	\$1,415,071
62	Spirits Sales to Consumers	252	\$240,434,490	\$498,503	\$239,935,987	0.205	\$49,186,877
63	Spirits Liter Sales to Consumers	254	\$12,008,347	\$0	\$12,008,347	3.7708	\$45,281,075
64	Refuse Collection	64	\$518,416,337	\$152,004,328	\$366,412,009	0.036	\$13,190,832
65	Hazardous Substance Tax by Value	65	\$474,513,837	\$7,596,633	\$466,917,204	0.007	\$3,268,420
66	Hazardous Substance Tax by Volume	81	\$49,640,720	\$0	\$49,640,720	1.13	\$56,094,014
67	Intermediate Care Facility	79	\$44,374,423	\$0	\$44,374,423	0.06	\$2,662,465
68	Solid Fuel Burning Device Fee	59	\$971	\$0	\$971	30	\$29,130
69	Syrup Tax	54	\$1,145,984	\$0	\$1,145,984	1	\$1,145,984
70	Tire Fee	73	\$951,373	\$0	\$951,373	0.9	\$856,236
71	Studded Tire Fee	77	\$380	\$0	\$380	4.5	\$1,710
72	Local E911 Wireline	793	\$2,513,630	\$0	\$2,513,630	0.95	\$2,387,949
73	Local E911 Wireless Tax	794	\$18,503,785	\$0	\$18,503,785	0.95	\$17,578,596
74	Local E911 VOIP Tax	795	\$3,650,774	\$0	\$3,650,774	0.95	\$3,468,235
75	Local E911 Prepaid Wireless Tax	796	\$3,083,899	\$0	\$3,083,899	0.95	\$2,929,704
	Total:		\$23,025,763,747	\$160,445,889	\$22,865,317,858		\$244,958,055

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