

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

3rd Quarter, 2018

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
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$50,632,088	\$1,375,670	\$49,256,418	0.00484	\$238,401
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,825,518,970	\$73,606,227	\$1,751,912,743	0.00138	\$2,417,640
3	Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities	28	\$3,593,628,328	\$2,046,217,008	\$1,547,411,320	0.00275	\$4,255,381
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$752,147,092	\$128,583,195	\$623,563,897	0.00484	\$3,018,049
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,827,233,010	\$44,537,144	\$1,782,695,866	0.00138	\$2,460,120
6	Processing for Hire/Printing and Publishing	10	\$506,178,695	\$29,747,883	\$476,430,812	0.00484	\$2,305,925
7	Manufacturing	7	\$7,400,580,026	\$232,016,255	\$7,168,563,771	0.00484	\$34,695,849
8	Royalties	80	\$853,952,362	\$80,075,500	\$773,876,862	0.015	\$11,608,153
9	Wholesaling	3	\$65,017,711,566	\$19,890,832,011	\$45,126,879,555	0.00484	\$218,414,097
10	Whse-Radio/TV Brdct-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,928,676,434	\$197,923,292	\$1,730,753,142	0.00484	\$8,376,845
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,757,060,774	\$2,095,459,271	\$2,661,601,503	0.015	\$39,924,023
12	For Profit Hospitals; Scientific R&D	135	\$333,183,626	\$183,298,860	\$149,884,766	0.015	\$2,248,271
13	Cleanup of Radioactive Waste for US Government	83	\$787,618,168	\$270,414	\$787,347,754	0.00471	\$3,708,408
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$39,936,746,825	\$9,687,076,220	\$30,249,670,605	0.015	\$453,745,059
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$131,460,101	\$48,137,720	\$83,322,381	0.0163	\$1,358,155
16	Retailing of Interstate Transportation Equip	19	\$404,725,358	\$66,565,427	\$338,159,931	0.00484	\$1,636,694
17	Retailing	2	\$70,350,080,517	\$12,839,184,856	\$57,510,895,661	0.00471	\$270,876,319
18	Non-Manufacturing Aerospace Product Development	188	\$104,415,574	\$2,551,287	\$101,864,287	0.009	\$916,779
19	Federal Aviation Administration (FAR) Repair Station	189	\$99,628,739	\$1,323,758	\$98,304,981	0.0029	\$285,478
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	\$14,762,957	\$10,595,642	\$4,167,315	0.00275	\$11,460
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$8,369,523,350	\$1,820,595	\$8,367,702,755	0.0029	\$24,299,809
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$5,426,662,758	\$2,567,559,017	\$2,859,103,741	0.0029	\$8,302,837
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$11,277,394,211	\$8,097,487,012	\$3,179,907,199	0.0029	\$9,234,451
27	Publication of Newspapers	126	\$108,090,921	\$527,634	\$107,563,287	0.0035	\$376,472
28	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
29	Processing for Hire Timber Products	300	\$56,121,525	\$166,041	\$55,955,484	0.00342	\$191,592
30	Extracting Timber, Extracting for Hire Timber	301	\$131,146,832	\$4,306,357	\$126,840,475	0.00342	\$434,302
31	Manufacturing of Timber or Wood Products	302	\$1,200,416,819	\$101,942,793	\$1,098,474,026	0.00342	\$3,761,175
32	Wholesaling of Timber or Wood Products	303	\$2,869,508,304	\$1,487,324,341	\$1,382,183,963	0.00342	\$4,732,598
33	Sale of Standing Timber	304	\$18,852,078	\$0	\$18,852,078	0.00342	\$64,550
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$230,133,658,008</b>	<b>\$59,920,511,430</b>	<b>\$170,213,146,578</b>		<b>\$1,113,898,892</b>
<b>State Sales Tax and Use Tax</b>							
35	Retail Sales	1	\$70,567,916,191	\$25,856,794,149	\$44,711,122,042	0.065	\$2,906,222,933
36	Use Tax	5	\$1,690,985,693	\$0	\$1,690,985,693	0.065	\$109,914,070
37	Motor Vehicle Sales / Leases	120	\$3,903,133,476	\$0	\$3,903,133,476	0.003	\$11,709,400
38	Self-Produced Fuel Use Tax	270	\$20,737,426	\$0	\$20,737,426	0.00963	\$199,701
	<b>Total:</b>		<b>\$76,182,772,786</b>	<b>\$25,856,794,149</b>	<b>\$50,325,978,637</b>		<b>\$3,028,046,104</b>
<b>State Public Utility Tax</b>							
39	Water Distribution	60	\$512,203,974	\$69,174,166	\$443,029,808	0.05029	\$22,279,969
40	Sewer Collection	61	\$195,691,910	\$94,729,423	\$100,962,487	0.03852	\$3,889,075
41	Power	49	\$2,082,535,359	\$437,656,184	\$1,644,879,175	0.03873	\$63,712,750
42	Gas Distribution-Telegraph	26	\$166,262,225	\$1,793,931	\$164,468,294	0.03852	\$6,335,319
43	Motor Transportation-Railroad-Railroad Car	8	\$1,373,522,570	\$869,881,838	\$503,640,732	0.01926	\$9,700,121
44	Log Hauling Over Public Highways	125	\$63,643,452	\$26,084,249	\$37,559,203	0.0137	\$514,411
45	Urban Transportation/Vessels Under 65 ft	12	\$289,044,598	\$102,323,271	\$186,721,327	0.00642	\$1,198,751
46	Other Public Service Business	13	\$383,964,566	\$313,294,616	\$70,669,950	0.01926	\$1,361,103
	<b>Total:</b>		<b>\$5,066,868,654</b>	<b>\$1,914,937,678</b>	<b>\$3,151,930,976</b>		<b>\$108,991,499</b>

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	<b>Other Taxes</b>						
47	Litter Tax	36	\$21,379,260,796	\$0	\$21,379,260,796	0.00015	\$3,206,889
48	Tobacco Products/Cigars (less than \$0.69)	20	\$5,996,211	\$0	\$5,996,211	0.95	\$5,696,400
49	Cigar Tax (\$0.69 or more)	194	\$654,264	\$0	\$654,264	0.65	\$425,272
50	Little Cigar Tax (acetate integrated filters)	198	\$4,619,890	\$0	\$4,619,890	0.15125	\$698,758
51	Moist Snuff (1.2 oz. or less)	162	\$6,529,188	\$0	\$6,529,188	2.526	\$16,492,729
52	Moist Snuff (more than 1.2 oz.)	163	\$141,222	\$0	\$141,222	2.105	\$297,272
53	Spirits Sales to On-premises Licensees	251	\$41,936,462	\$965,839	\$40,970,623	0.137	\$5,612,975
54	Spirits Sales to Consumers	252	172,897,216	49,366	172,847,850	0.205	\$35,433,809
55	Spirits Liter Sales to On-premises Licensees	253	\$2,552,089	\$0	\$2,552,089	2.4408	\$6,229,139
56	Spirits Liter Sales to Consumers	254	9,391,155	0	9,391,155	3.7708	\$35,412,167
57	Refuse Collection	64	523,394,817	160,713,218	362,681,599	0.036	\$13,056,538
58	Petroleum Tax	57	\$5,404,144,702	\$1,775,742,289	\$3,628,402,413	0.003	\$10,885,207
59	Hazardous Substance	65	\$6,683,454,924	\$252,883,041	\$6,430,571,883	0.007	\$45,014,003
60	Intermediate Care Facility	79	\$43,690,691	\$0	\$43,690,691	0.06	\$2,621,441
61	Solid Fuel Burning Device Fee	59	\$1,402	\$0	\$1,402	30	\$42,060
62	Syrup Tax	54	\$1,878,143	\$0	\$1,878,143	1	\$1,878,143
63	Tire Fee	73	\$1,213,944	\$0	\$1,213,944	0.9	\$1,092,550
64	Studded Tire Fee	77	\$1,191	\$0	\$1,191	4.5	\$5,360
65	Local E911 Wireline	793	\$2,891,873	\$0	\$2,891,873	0.95	\$2,747,279
66	Local E911 Wireless Tax	794	\$17,134,226	\$0	\$17,134,226	0.95	\$16,277,515
67	Local E911 VOIP Tax	795	\$3,426,107	\$0	\$3,426,107	0.95	\$3,254,802
68	Local E911 Prepaid Wireless Tax	796	\$2,968,312	\$0	\$2,968,312	0.95	\$2,819,896
	<b>Total:</b>		<b>\$34,308,178,825</b>	<b>\$2,190,353,753</b>	<b>\$32,117,825,072</b>		<b>\$209,200,204</b>