

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, 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	\$42,980,753	\$1,007,930	\$41,972,823	0.00484	\$203,148
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,972,303,199	\$111,022,319	\$1,861,280,880	0.00138	\$2,568,568
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,053,245,024	\$105,782,700	\$947,462,324	0.00275	\$2,605,521
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$769,842,468	\$120,456,760	\$649,385,708	0.00484	\$3,143,027
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,224,028,023	\$19,849,925	\$2,204,178,098	0.00138	\$3,041,766
6	Processing for Hire/Printing and Publishing	10	\$450,232,763	\$30,642,195	\$419,590,568	0.00484	\$2,030,818
7	Manufacturing	7	\$6,413,154,074	\$234,777,014	\$6,178,377,060	0.00484	\$29,903,345
8	Royalties	80	\$1,403,886,459	\$551,428,979	\$852,457,480	0.015	\$12,786,862
9	Wholesaling	3	\$65,670,082,063	\$21,608,735,118	\$44,061,346,945	0.00484	\$213,256,919
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,995,170,282	\$178,667,090	\$1,816,503,192	0.00484	\$8,791,875
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,323,239,470	\$2,541,288,442	\$2,781,951,028	0.015	\$41,729,265
12	For Profit Hospitals; Scientific R&D	135	\$411,192,029	\$239,794,773	\$171,397,256	0.015	\$2,570,959
13	Cleanup of Radioactive Waste for US Government	83	\$925,792,608	\$1,296,556	\$924,496,052	0.00471	\$4,354,376
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$14,550,312,002	\$3,281,297,136	\$11,269,014,866	0.015	\$169,035,223
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$31,530,696,019	\$7,889,118,526	\$23,641,577,493	0.0175	\$413,727,606
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,729,774,034	0.012	\$32,757,288
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$13,680,059
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$87,412,679	\$33,075,337	\$54,337,342	0.0163	\$885,699
19	Retailing of Interstate Transportation Equip	19	\$324,002,395	\$63,982,683	\$260,019,712	0.00484	\$1,258,495
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$48,170,422	\$35,021,114	\$13,149,308	0.00275	\$36,161
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,222,813,086	\$1,154,238,986	\$68,574,100	0.009	\$617,167
22	Retailing	2	\$76,787,814,787	\$17,036,022,794	\$59,751,791,993	0.00471	\$281,430,940
23	Non-Manufacturing Aerospace Product Development	188	\$60,017,319	\$1,606,062	\$58,411,257	0.009	\$525,701
24	Federal Aviation Administration (FAR) Repair Station	189	\$55,247,726	\$984,313	\$54,263,413	0.0029	\$157,581
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	\$14,735,453	\$7,257,847	\$7,477,606	0.00275	\$20,563
29	Manufacturing of Commercial Airplanes or Components	1005	\$1,855,487,303	\$3,646,358	\$1,851,840,945	0.00484	\$8,962,910
30	Wholesaling of Commercial Airplanes or Components	1006	\$1,367,165,385	\$721,641,654	\$645,523,731	0.00484	\$3,124,335
31	Retailing of Commercial Airplanes or Components	1007	\$3,742,374,308	\$1,610,167,163	\$2,132,207,145	0.00484	\$10,319,883
32	Publication of Newspapers	126	\$83,529,939	\$527,251	\$83,002,688	0.0035	\$290,509
33	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
34	Processing for Hire Timber Products	300	\$57,912,707	\$266,752	\$57,645,955	0.00342	\$197,380
35	Extracting Timber, Extracting for Hire Timber	301	\$113,683,734	\$4,249,112	\$109,434,622	0.00342	\$374,704
36	Manufacturing of Timber or Wood Products	302	\$1,114,865,315	\$90,047,172	\$1,024,818,143	0.00342	\$3,508,977
37	Wholesaling of Timber or Wood Products	303	\$2,885,961,895	\$1,508,776,148	\$1,377,185,747	0.00342	\$4,715,484
38	Sale of Standing Timber	304	\$15,418,010	\$0	\$15,418,010	0.00342	\$52,791

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39	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$224,572,769,699	\$59,186,676,209	\$168,115,867,524		\$1,272,665,905
Line No.	Tax Classification	Code					
	State Sales Tax and Use Tax						
40	Retail Sales	1	\$77,150,948,490	\$29,385,464,336	\$47,765,484,154	0.065	\$3,104,756,470
41	Use Tax	5	\$1,974,830,353	\$0	\$1,974,830,353	0.065	\$128,363,973
42	Motor Vehicle Sales / Leases	120	\$4,015,549,977	\$0	\$4,015,549,977	0.003	\$12,046,650
43	Self-Produced Fuel Use Tax	270	\$13,902,098	\$0	\$13,902,098	0.02889	\$401,632
	Total:		\$83,155,230,918	\$29,385,464,336	\$53,769,766,582		\$3,245,568,725
Line No.	Tax Classification	Code					
	State Public Utility Tax						
44	Water Distribution	60	\$493,683,601	\$51,773,280	\$441,910,321	0.05029	\$22,223,670
45	Sewer Collection	61	\$197,212,507	\$97,671,356	\$99,541,151	0.03852	\$3,834,325
46	Power	49	\$2,029,488,764	\$383,862,939	\$1,645,625,825	0.03873	\$63,741,671
47	Gas Distribution-Telegraph	26	\$175,411,340	\$1,948,582	\$173,462,758	0.03852	\$6,681,785
48	Motor Transportation-Railroad-Railroad Car	8	\$1,406,612,039	\$850,508,514	\$556,103,525	0.01926	\$10,710,554
49	Log Hauling Over Public Highways	125	\$56,638,771	\$21,411,096	\$35,227,675	0.0137	\$482,478
50	Urban Transportation/Vessels Under 65 ft	12	\$243,638,744	\$48,427,612	\$195,211,132	0.00642	\$1,253,255
51	Other Public Service Business	13	\$366,647,288	\$295,402,248	\$71,245,040	0.01926	\$1,372,179
	Total:		\$4,969,333,054	\$1,751,005,627	\$3,218,327,427		\$110,299,917
Line No.	Tax Classification	Code					
	Other Taxes						
52	Litter Tax	36	\$23,736,513,815	\$0	\$23,736,513,815	0.00015	\$3,560,477
53	Tobacco Products/Cigars (less than \$0.69)	20	\$8,808,012	\$0	\$8,808,012	0.95	\$8,367,611
54	Cigar Tax (\$0.69 or more)	194	\$1,177,089	\$0	\$1,177,089	0.65	\$765,108
55	Little Cigar Tax (acetate integrated filters)	198	\$5,318,227	\$0	\$5,318,227	0.15125	\$804,382
56	Moist Snuff (1.2 oz. or less)	162	\$9,231,074	\$0	\$9,231,074	2.526	\$23,317,693
57	Moist Snuff (more than 1.2 oz.)	163	\$1,857,132	\$0	\$1,857,132	2.105	\$3,909,263
58	All Other Vapor Products	164	\$6,475,844	\$0	\$6,475,844	0.27	\$1,748,478
59	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$22,252,365	\$0	\$22,252,365	0.09	\$2,002,713
60	Spirits Sales to On-premises Licensees	251	\$23,403,017	\$728,586	\$22,674,431	0.137	\$3,106,397
61	Spirits Liter Sales to On-premises Licensees	253	\$1,394,311	\$0	\$1,394,311	2.4408	\$3,403,234
62	Spirits Sales to Consumers	252	\$239,764,373	\$599,556	\$239,164,817	0.205	\$49,028,787
63	Spirits Liter Sales to Consumers	254	\$11,915,780	\$0	\$11,915,780	3.7708	\$44,932,023
64	Refuse Collection	64	\$567,634,193	\$162,796,619	\$404,837,574	0.036	\$14,574,153
65	Hazardous Substance Tax by Value	65	\$391,545,625	\$10,179,806	\$381,365,819	0.007	\$2,669,561
66	Hazardous Substance Tax by Volume	81	\$54,392,607	\$0	\$54,392,607	1.13	\$61,463,646
67	Intermediate Care Facility	79	\$41,647,422	\$0	\$41,647,422	0.06	\$2,498,845
68	Solid Fuel Burning Device Fee	59	\$1,810	\$0	\$1,810	30	\$54,300
69	Syrup Tax	54	\$1,461,910	\$0	\$1,461,910	1	\$1,461,910
70	Tire Fee	73	\$1,193,348	\$0	\$1,193,348	0.9	\$1,074,013
71	Studded Tire Fee	77	\$671	\$0	\$671	4.5	\$3,020
72	Local E911 Wireline	793	\$2,447,359	\$0	\$2,447,359	0.95	\$2,324,991
73	Local E911 Wireless Tax	794	\$18,650,740	\$0	\$18,650,740	0.95	\$17,718,203
74	Local E911 VOIP Tax	795	\$3,720,245	\$0	\$3,720,245	0.95	\$3,534,233
75	Local E911 Prepaid Wireless Tax	796	\$3,139,694	\$0	\$3,139,694	0.95	\$2,982,709
	Total:		\$25,153,946,663	\$174,304,567	\$24,979,642,096		\$255,305,750

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