

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

4th Quarter, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$55,291,398	\$4,193,267	\$51,098,131	0.00484	\$247,315
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,979,795,850	\$82,772,997	\$1,897,022,853	0.00138	\$2,617,892
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,302,378,232	\$145,536,258	\$1,156,841,974	0.00275	\$3,181,315
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,124,333,245	\$319,580,266	\$804,752,979	0.00484	\$3,895,004
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$1,954,195,596	\$21,108,842	\$1,933,086,754	0.00138	\$2,667,660
6	Processing for Hire/Printing and Publishing	10	\$545,449,850	\$40,096,691	\$505,353,159	0.00484	\$2,445,909
7	Manufacturing	7	\$7,175,288,374	\$232,800,268	\$6,942,488,106	0.00484	\$33,601,642
8	Royalties	80	\$1,294,404,349	\$261,528,886	\$1,032,875,463	0.015	\$15,493,132
9	Wholesaling	3	\$68,841,188,866	\$23,119,892,066	\$45,721,296,800	0.00484	\$221,291,077
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,060,808,227	\$172,817,621	\$1,887,990,606	0.00484	\$9,137,875
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$5,178,916,170	\$2,409,297,268	\$2,769,618,902	0.015	\$41,544,284
12	For Profit Hospitals; Scientific R&D	135	\$497,869,327	\$273,088,914	\$224,780,413	0.015	\$3,371,706
13	Cleanup of Radioactive Waste for US Government	83	\$802,948,748	\$1,355,167	\$801,593,581	0.00471	\$3,775,506
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$50,661,751,914	\$12,998,698,199	\$37,663,053,715	0.015	\$564,945,806
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$134,655,441	\$54,237,474	\$80,417,967	0.0163	\$1,310,813
16	Retailing of Interstate Transportation Equip	19	\$434,582,351	\$124,136,427	\$310,445,924	0.00484	\$1,502,558
17	Retailing	2	\$127,762,793	\$62,360,639	\$65,402,154	0.00275	\$179,856
18	Non-Manufacturing Aerospace Product Development	188	\$2,241,719,231	\$2,150,098,141	\$91,621,090	0.009	\$824,590
19	Federal Aviation Administration (FAR) Repair Station	189	\$76,308,417,111	\$15,662,352,945	\$60,646,064,166	0.00471	\$285,642,962
20	Manufacturing of Aluminum Smelter	190	\$83,408,182	\$1,343,046	\$82,065,136	0.009	\$738,586
21	Wholesaling of Manufactured Aluminum	191	\$87,537,510	\$1,313,649	\$86,223,861	0.002904	\$250,394
22	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.002904	\$0
23	Wholesaling of Solar Energy Systems	128	\$0	\$0	\$0	0.002904	\$0
24	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$0	\$0	\$0	0.00275	\$0
25	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$17,232,993	\$7,140,102	\$10,092,891	0.00275	\$27,755
26	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,979,347,840	\$7,546,122	\$5,971,801,718	0.002904	\$17,342,112
27	Publication of Newspapers	126	\$3,037,534,957	\$1,625,900,698	\$1,411,634,259	0.002904	\$4,099,386
28	Parimutuel Wagering	193	\$8,391,394,300	\$5,264,494,629	\$3,126,899,671	0.002904	\$9,080,517
29	Processing for Hire Timber Products	300	\$101,031,012	\$583,966	\$100,447,046	0.0035	\$351,565
30	Extracting Timber, Extracting for Hire Timber	301	\$0	\$0	\$0	0.0013	\$0
31	Manufacturing of Timber or Wood Products	302	\$53,875,958	\$99,634	\$53,776,324	0.003424	\$184,130
32	Wholesaling of Timber or Wood Products	303	\$116,442,011	\$5,658,139	\$110,783,872	0.003424	\$379,324
33	Sale of Standing Timber	304	\$963,449,559	\$94,032,279	\$869,417,280	0.003424	\$2,976,885
34	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$2,398,130,371	\$1,191,986,668	\$1,206,143,703	0.003424	\$4,129,836
35	Sale of Standing Timber	304	\$16,522,435	\$130,002	\$16,392,433	\$0	\$56,128
36	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	\$0	\$0
	Total:		\$243,967,664,201	\$66,336,181,270	\$177,631,482,931		\$1,237,293,520

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4th Quarter, 2019

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Sales Tax and Use Tax							
35	Retail Sales	1	\$76,709,462,678	\$28,722,466,923	\$47,986,995,755	\$0	\$3,119,154,724
36	Use Tax	5	\$1,823,464,061	\$0	\$1,823,464,061	\$0	\$118,525,164
37	Motor Vehicle Sales / Leases	120	\$3,753,323,616	\$0	\$3,753,323,616	\$0	\$11,259,971
38	Self-Produced Fuel Use Tax	270	\$21,518,646	\$0	\$21,518,646	\$0	\$414,449
	Total:		\$82,307,769,001	\$28,722,466,923	\$53,585,302,078		\$3,249,354,308
State Public Utility Tax							
39	Water Distribution	60	\$401,036,259	\$47,227,731	\$353,808,528	0.05029	\$17,793,031
40	Sewer Collection	61	\$207,751,465	\$98,582,330	\$109,169,135	0.03852	\$4,205,195
41	Power	49	\$2,299,763,127	\$469,092,020	\$1,830,671,107	0.03873	\$70,909,215
42	Gas Distribution-Telegraph	26	\$418,813,945	\$2,077,286	\$416,736,659	\$0	\$16,052,696
43	Motor Transportation-Railroad-Railroad Car	8	\$2,647,618,184	\$2,060,277,263	\$587,340,921	\$0	\$11,312,186
44	Log Hauling Over Public Highways	125	\$67,475,384	\$28,429,958	\$39,045,426	\$0	\$534,766
45	Urban Transportation/Vessels Under 65 ft	12	\$415,072,657	\$134,815,266	\$280,257,391	\$0	\$1,799,252
46	Other Public Service Business	13	\$388,875,813	\$310,342,646	\$78,533,167	0.01926	\$1,512,549
	Total:		\$6,846,406,834	\$3,150,844,500	\$3,695,562,334		\$124,118,890
Other Taxes							
47	Litter Tax	36	\$22,431,967,821	\$0	\$22,431,967,821	0.00015	\$3,364,795
48	Tobacco Products/Cigars (less than \$0.69)	20	8,244,012	0	8,244,012	0.95	\$7,831,811
49	Cigar Tax (\$0.69 or more)	194	679,500	0	679,500	0.65	\$441,675
50	Little Cigar Tax (acetate integrated filters)	198	\$5,919,744	\$0	\$5,919,744	0.15125	\$895,361
51	Moist Snuff (1.2 oz. or less)	162	\$9,905,779	\$0	\$9,905,779	2.526	\$25,021,998
52	Moist Snuff (more than 1.2 oz.)	163	\$987,535	\$0	\$987,535	2.105	\$2,078,761
55	All Other Vapor Products	164	\$3,546,850	\$0	\$3,546,850	0.27	\$957,650
56	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$5,171,415	\$0	\$5,171,415	0.09	\$465,427
53	Spirits Sales to On-premises Licensees	251	\$46,715,639	\$1,328,012	\$45,387,627	0.137	\$6,218,105
54	Spirits Sales to Consumers	252	\$217,336,445	\$70,049	\$217,266,396	0.205	\$44,539,611
55	Spirits Liter Sales to On-premises Licensees	253	\$2,660,423	\$0	\$2,660,423	2.4408	\$6,493,560
56	Spirits Liter Sales to Consumers	254	\$10,637,943	\$0	\$10,637,943	3.7708	\$40,113,555
57	Refuse Collection	64	\$551,225,413	\$166,805,361	\$384,420,052	0.036	\$13,839,122
58	Hazardous Substance Tax by Value	65	\$502,920,485	\$12,711,369	\$490,209,116	0.01	\$3,431,464
63	Hazardous Substance Tax by Volume	81	\$66,163,255	\$0	\$66,163,255	1.09	\$72,117,948
59	Intermediate Care Facility	79	\$42,081,378	\$0	\$42,081,378	\$0	\$2,524,883
60	Solid Fuel Burning Device Fee	59	\$3,104	\$0	\$3,104	\$30	\$93,120
61	Syrup Tax	54	\$1,744,964	\$0	\$1,744,964	\$1	\$1,744,964
62	Tire Fee	73	\$1,420,717	\$0	\$1,420,717	\$1	\$1,278,645
63	Studded Tire Fee	77	\$51,562	\$0	\$51,562	\$5	\$232,029
64	Local E911 Wireline	793	\$2,543,850	\$0	\$2,543,850	\$1	\$2,416,658
65	Local E911 Wireless Tax	794	\$18,186,674	\$0	\$18,186,674	\$1	\$17,277,340
66	Local E911 VOIP Tax	795	\$3,559,682	\$0	\$3,559,682	\$1	\$3,381,698
67	Local E911 Prepaid Wireless Tax	796	\$3,046,456	\$0	\$3,046,456	\$1	\$2,894,133
	Total:		\$23,936,720,646	\$180,914,791	\$23,755,805,855		\$259,654,313