

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$391,965,673	\$219,226,735	\$1,125,847
Forestry & Logging 113	\$329,381,179	\$245,038,296	\$829,526
Fishing & Hunting 114	\$43,350,111	\$12,046,315	\$72,619
Ag & Forestry Support Activities 115	\$188,210,839	\$121,590,959	\$1,351,494
Total:	\$952,907,802	\$597,902,305	\$3,379,486
Mining 21			
Sand & Gravel, Quarrying 2123	\$97,275,819	\$93,939,740	\$527,294
Other Extraction & Support Act. 211, 2121, 2122, 213	\$41,003,258	\$15,677,946	\$128,403
Total:	\$138,279,077	\$109,617,686	\$655,697
Utilities 22			
Hydroelectric Power Generation 221111	\$8,023,072	\$7,399,647	\$81,400
Alternative Power Generation 221114-221117	\$6,467,278	\$5,737,618	\$37,509
Other Electric Power Generation 221112, 221113, 221118	\$5,408,342	\$4,593,899	\$36,607
Electric Power Generation & Trans. 221121, 221122	\$117,890,502	\$104,012,347	\$1,342,460
Natural Gas Distribution 2212	\$68,668,947	\$24,313,096	\$159,104
Water & Sewer 2213	\$600,556,587	\$531,733,744	\$7,635,153
Total:	\$807,014,728	\$677,790,351	\$9,292,233
Construction 23			
Residential Building & Remodeling 2361	\$3,270,586,991	\$3,077,526,493	\$14,969,305
Nonresidential Building 2362	\$4,536,245,385	\$4,215,611,273	\$20,167,540
Heavy Construction & Highways 237	\$2,024,431,274	\$1,675,711,292	\$8,546,124
Special Trade Contractors 238	\$8,405,502,619	\$7,616,076,962	\$37,402,191
Electrical 23821	\$1,660,728,956	\$1,483,861,121	\$7,413,323
Plumbing & Heating 23822	\$1,604,948,465	\$1,491,126,965	\$7,308,831
Painting 23832	\$312,986,357	\$300,887,309	\$1,457,883
Masonry/drywall 23814, 23831	\$538,870,537	\$505,282,201	\$2,431,236
Roofing 23816	\$395,464,577	\$364,176,661	\$1,737,701
Other Contractors 238 Not Listed Above	\$3,892,503,727	\$3,470,742,705	\$17,053,217
Total:	\$18,236,766,269	\$16,584,926,020	\$81,085,160
Manufacturing 31-33			
Food Products 311	\$4,805,541,713	\$1,843,775,860	\$7,045,026
Milling Of Grains 3112	\$173,780,994	\$109,051,505	\$493,002
Fruits & Vegetables 3114	\$1,211,787,133	\$127,712,399	\$578,270
Dairy Products 3115	\$717,182,317	\$96,445,716	\$466,942
Meat Products 3116	\$514,684,040	\$513,529,469	\$781,786
Seafood Products 3117	\$803,640,645	\$121,816,972	\$598,505
Bakery Products 3118	\$481,077,248	\$260,271,901	\$1,256,464
Other Food Items 3111, 3113, 3119	\$903,389,336	\$614,947,898	\$2,870,057
Beverages 312	\$654,050,727	\$430,108,984	\$2,091,305
Textiles 313,314	\$242,576,040	\$144,778,121	\$698,185
Apparel 315	\$49,099,935	\$32,639,273	\$162,955
Leather & Allied Products 316	\$35,702,450	\$17,962,340	\$89,887
Lumber & Wood Products 321	\$2,271,660,545	\$1,376,611,379	\$4,973,848
Sawmills 3211	\$966,282,406	\$576,114,397	\$1,809,369

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Plywood & Trusses 3212	\$328,105,039	\$204,918,784	\$770,097
Millwork, Windows, Wood Products 3219	\$977,273,100	\$595,578,198	\$2,394,382
Paper Products 322	\$1,823,996,158	\$1,104,491,168	\$3,886,251
Pulp & Paper Mills 3221	\$1,333,587,267	\$766,568,579	\$2,353,988
Other Paper Products 3222	\$490,408,891	\$337,922,589	\$1,532,263
Commercial Printing 323	\$206,247,073	\$163,173,480	\$814,250
Petroleum & Coal Products 324	\$6,111,217,827	\$5,607,812,128	\$27,263,691
Petroleum Refining 32411	\$5,882,487,168	\$5,458,561,556	\$26,534,282
Asphalt/petroleum/coal Products 32412, 32419	\$228,730,659	\$149,250,572	\$729,409
Chemicals 325	\$2,253,343,528	\$1,358,514,443	\$6,429,862
Chemicals, Pesticides & Fertilizers 3251, 3253	\$988,061,415	\$595,153,121	\$2,956,217
Resins, Synthetic Fibers & Filaments 3252	\$351,643,255	\$215,282,853	\$783,042
Pharmaceuticals 3254	\$571,650,341	\$343,825,944	\$1,679,125
Paint, Coating & Adhesives 3255	\$36,863,495	\$26,569,509	\$129,036
Soap, Cleaning Compound & Toiletries 3256	\$191,937,337	\$98,131,091	\$474,568
Other Chemical Products 3259	\$113,187,685	\$79,551,925	\$407,874
Plastics & Rubber Products 326	\$870,938,502	\$549,296,331	\$2,570,220
Nonmetallic Minerals 327	\$911,021,505	\$662,499,375	\$3,218,069
Primary Metals 331	\$779,277,453	\$567,775,122	\$2,323,819
Iron & Steel Mills 3311, 3312	\$307,339,137	\$207,531,761	\$958,912
Aluminum Smelting 3313	\$251,507,065	\$225,747,555	\$722,291
Other Nonferrous Metals 3314	\$29,834,970	\$28,650,063	\$138,643
Foundries 3315	\$190,596,281	\$105,845,743	\$503,973
Fabricated Metal Products 332	\$1,906,741,388	\$1,269,182,660	\$5,718,778
Machinery 333	\$1,678,681,699	\$950,574,212	\$4,535,252
Farm & Construction Implements 3331	\$190,540,085	\$110,491,066	\$534,287
Industrial Machinery 3332	\$367,294,125	\$172,532,574	\$849,635
Commercial & Other Equipment 3333-3336 & 3339	\$1,120,847,489	\$667,550,572	\$3,151,330
Computers & Electronics 334	\$2,643,593,519	\$1,413,611,001	\$6,726,486
Computer Hardware 3341	\$103,408,419	\$63,988,961	\$349,819
Telephone & Communications Equipment 3342	\$136,973,990	\$64,903,207	\$320,481
Audio & Video Equipment 3343	\$39,110,542	\$11,852,870	\$59,215
Semiconductors 3344	\$851,312,324	\$410,756,520	\$1,664,433
Instruments 3345	\$1,482,982,467	\$844,425,992	\$4,229,907
Software, Other Magnetic & Optical Media 3346	\$29,805,777	\$17,683,451	\$102,631
Electrical Equipment & Appliances 335	\$574,252,090	\$283,449,695	\$1,364,525
Lighting Equipment 3351	\$57,510,154	\$17,648,904	\$93,288
Household Appliances 3352	\$2,150,031	\$1,987,875	\$9,919
Other Electric Equipment 3353, 3359	\$514,591,905	\$263,812,916	\$1,261,318
Transportation Equipment 336	\$18,595,604,435	\$10,293,309,522	\$32,052,164
Motor Vehicles & Parts 3361, 3362, 3363	\$663,760,149	\$417,294,973	\$2,018,400
Aircraft, Aerospace & Parts 3364	\$17,536,076,267	\$9,563,129,850	\$28,453,918
Ships & Boats 3366	\$348,777,966	\$274,588,093	\$1,394,564
Railroad, Other Transportation Equip. 3365, 3369	\$46,990,053	\$38,296,606	\$185,282
Furniture & Related Products 337	\$449,335,280	\$310,275,538	\$1,484,305
Other Manufacturing 339	\$1,381,717,603	\$816,818,780	\$3,785,466
Other Medical Equip & Supplies 339112, 339115	\$164,384,656	\$95,264,415	\$482,034
Dental Laboratories 339116	\$45,884,676	\$40,898,385	\$233,083
Sporting And Athletic Goods 33992	\$241,238,172	\$57,113,931	\$282,533

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$930,210,099	\$623,542,049	\$2,787,816
Total:	\$48,244,599,470	\$29,196,659,412	\$117,234,344
Wholesale Trade 42			
Durable Goods 423	\$22,039,779,104	\$17,003,565,631	\$84,595,642
Motor Vehicles & Parts 4231	\$3,933,382,523	\$3,534,245,712	\$17,603,333
Furniture & Home Furnishings 4232	\$491,222,304	\$369,207,088	\$1,819,288
Lumber & Construction Materials 4233	\$2,751,639,606	\$2,007,300,953	\$9,450,936
Professional & Commercial Equipment 4234	\$3,879,459,980	\$2,999,809,807	\$15,643,346
Metal & Mineral (except Petroleum) 4235	\$950,561,581	\$699,867,511	\$3,305,280
Electrical Equipment 4236	\$2,537,828,694	\$2,141,706,187	\$11,101,376
Hardware, Plumbing, Heating Equipment 4237	\$1,312,906,848	\$1,083,351,257	\$5,277,694
Machinery & Equipment 4238	\$3,920,372,583	\$3,197,788,654	\$15,104,059
Sporting & Recreational Goods & Supplies 423910	\$441,524,230	\$286,153,170	\$1,397,505
Toy & Hobby Goods & Supplies 423920	\$933,145,425	\$71,287,427	\$480,624
Other Misc Durable Goods 423930, 423940, 423990	\$887,735,330	\$612,847,865	\$3,412,201
Nondurable Goods: 424	\$22,746,649,904	\$15,814,853,614	\$67,988,363
Paper & Paper Products 4241	\$686,926,810	\$564,645,039	\$2,594,186
Drugs & Sundries 4242	\$2,589,180,697	\$2,409,124,751	\$6,160,077
Apparel 4243	\$1,144,708,185	\$298,402,242	\$1,466,948
Food Products 4244	\$9,560,000,307	\$5,925,347,188	\$25,286,407
Farm Products 4245	\$487,148,355	\$277,219,373	\$1,356,854
Chemicals & Plastics 4246	\$992,641,674	\$744,092,781	\$3,580,723
Petroleum Products 4247	\$2,439,095,913	\$2,015,677,398	\$10,227,618
Beer & Ale 424810	\$298,595,787	\$288,882,743	\$1,400,841
Wine & Distilled Alcoholic Beverages 424820	\$1,187,536,836	\$893,171,962	\$4,386,606
Farm Supplies 42491	\$1,522,269,660	\$1,019,113,910	\$5,043,439
Tobacco & Tobacco Products 42494	\$318,927,550	\$297,880,762	\$1,441,948
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,519,618,130	\$1,081,295,465	\$5,042,716
Electronic Markets, Agents, Brokers 425	\$278,035,108	\$173,073,300	\$1,360,547
Total:	\$45,064,464,116	\$32,991,492,545	\$153,944,552
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,764,943,121	\$6,967,856,947	\$35,584,773
New & Used Auto Dealers 4411	\$5,806,622,643	\$5,279,929,377	\$27,210,756
Rv, Boat, Motorcycle Dealers 4412	\$948,199,596	\$822,359,174	\$4,176,617
Automotive Parts & Tires 4413	\$1,010,120,882	\$865,568,396	\$4,197,400
Furniture & Home Furnishings 442	\$1,001,460,928	\$914,609,040	\$4,391,375
Electronics & Appliances 443	\$2,247,325,700	\$1,888,883,215	\$10,845,272
Household Appliances 443141	\$164,750,837	\$159,366,211	\$765,805
Electronic Stores 443142	\$2,082,574,863	\$1,729,517,004	\$10,079,467
Bldg. Materials, Garden Supplies 444	\$3,547,979,292	\$3,334,793,146	\$15,960,346
Building Materials 4441	\$2,965,073,878	\$2,826,011,501	\$13,475,070
Lawn & Garden Supplies 4442	\$582,905,414	\$508,781,645	\$2,485,276
Food & Beverages (off-premises) 445	\$4,820,244,916	\$4,545,683,541	\$21,766,572
Grocery & Convenience Stores 4451	\$4,257,352,000	\$4,077,621,665	\$19,696,645
Other Food Stores/specialty Foods 4452	\$410,583,043	\$339,154,424	\$1,446,816
Beer, Wine And Liquor Stores 4453	\$152,309,873	\$128,907,452	\$623,111
Drug Stores & Personal Care Stores 446	\$3,006,710,796	\$2,821,548,198	\$13,872,852
Gas Stations (incl. Convenience Stores) 447	\$2,957,964,383	\$2,303,977,728	\$11,248,374
Apparel & Accessories 448	\$1,343,170,161	\$1,232,002,676	\$5,941,653
Clothing Stores 4481	\$1,054,908,556	\$976,375,325	\$4,725,130

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2nd Quarter, 2019

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$107,739,025	\$102,231,200	\$482,952
Jewelry & Luggage Stores 4483	\$180,522,580	\$153,396,151	\$733,571
Sporting Goods, Toy/hobby/book/music 451	\$1,102,391,778	\$808,011,171	\$3,969,998
Sporting Goods 45111	\$672,756,095	\$566,336,895	\$2,743,056
Hobby & Toy Stores 45112	\$202,498,047	\$86,789,596	\$424,540
Sewing Supplies 45113	\$40,043,181	\$33,935,606	\$163,652
Musical Instruments 45114	\$54,280,051	\$48,642,832	\$246,783
Book, Periodical & Music Stores 45121	\$132,814,404	\$72,306,242	\$391,967
Department Stores 4522	\$403,240,551	\$388,640,930	\$1,878,932
Warehouse Clubs And Superstores 452311	\$6,683,097,201	\$5,295,599,132	\$25,221,601
All Other General Merchandise Stores 452319	\$196,322,327	\$184,366,275	\$881,935
Electronic Shopping And Mail-order Houses 4541	\$851,312,518	\$611,903,501	\$3,451,257
Miscellaneous Retailers 453, 4542, 4543	\$5,422,420,007	\$3,277,800,997	\$17,312,229
Total:	\$41,348,583,679	\$34,575,676,497	\$172,327,169
Transportation 48-492			
Air Transportation 481	\$28,852,859	\$27,988,690	\$239,123
Railroads 482	\$37,989,254	\$37,989,254	\$430,558
Water Transportation 483	\$30,762,850	\$19,159,095	\$105,561
Truck Transportation 484	\$287,677,673	\$245,627,181	\$1,859,043
Transit & Ground Passenger Transport 485	\$76,353,804	\$65,712,248	\$729,013
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$33,652,070	\$19,101,594	\$122,666
Support Activities For Transportation 488	\$1,097,185,375	\$1,009,153,040	\$5,752,130
Postal Service, Couriers And Messengers 491, 492	\$50,147,776	\$32,154,040	\$323,565
Total:	\$1,654,201,313	\$1,467,279,332	\$9,607,012
Warehousing & Storage 493			
Total:	\$235,122,812	\$219,368,775	\$1,185,590
Information 51			
Publishing (except Internet) 511	\$1,784,374,109	\$1,184,270,185	\$9,453,216
Newspapers 51111	\$95,485,047	\$94,584,659	\$385,018
Books & Periodicals 51112, 51113	\$126,582,426	\$105,194,187	\$717,173
Software 5112	\$1,350,808,726	\$779,589,542	\$5,443,154
Other Publishers 51114, 51119	\$211,497,910	\$204,901,797	\$2,907,871
Motion Picture Production 512	\$325,449,759	\$287,268,778	\$3,673,905
Radio & Tv Broadcasting, Cable Tv 515	\$1,826,793,301	\$762,253,559	\$9,831,488
Telecommunications 517	\$3,064,070,165	\$3,005,480,929	\$28,831,839
Wired Telecommunications Carriers 517311	\$958,378,670	\$930,669,973	\$7,636,455
Wireless Telecommunications Carriers 517312	\$1,274,013,843	\$1,268,609,722	\$11,623,263
Satellite And Other Telecommunications 5174, 5179	\$831,677,652	\$806,201,234	\$9,572,121
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,090,275,742	\$537,271,393	\$6,756,158
Other Information Services 519	\$629,166,554	\$473,624,073	\$5,629,457
Total:	\$8,720,129,630	\$6,250,168,917	\$64,176,063
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,145,628,546	\$4,850,387,976	\$68,469,872
Securities & Other Financial Investment 523, 525	\$2,568,305,793	\$1,847,948,285	\$19,399,842
Insurance Agents & Brokers 524	\$2,217,511,125	\$1,087,583,013	\$9,043,007
Real Estate Agents & Brokers 531	\$1,724,212,760	\$1,650,150,472	\$23,522,563
Rental Of Tangible Personal Property 532	\$1,711,935,692	\$1,554,368,181	\$8,349,950
Lessors Of Nonfinancial Intangibles 533	\$150,036,039	\$141,243,876	\$2,053,196
Total:	\$14,517,629,955	\$11,131,681,803	\$130,838,430

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,255,341,941	\$10,757,005,451	\$133,819,119
Legal Services 5411	\$1,450,167,375	\$1,347,044,543	\$19,402,236
Accounting Services 5412	\$966,152,374	\$935,697,155	\$13,525,764
Architectural Services 54131	\$481,482,427	\$416,132,216	\$6,150,802
Engineering Services 54133	\$1,406,296,003	\$1,220,608,543	\$13,355,421
Other Related Services 54132, 54134-54138	\$207,724,452	\$182,260,113	\$2,436,087
Specialized Design Services 5414	\$280,734,093	\$224,741,385	\$2,202,115
Computer System Design Services 5415	\$5,574,399,089	\$2,664,017,802	\$29,689,253
Consulting Services 5416	\$3,171,712,109	\$2,155,979,402	\$27,608,494
Scientific Research & Development Services 5417	\$989,827,754	\$326,275,989	\$3,338,057
Advertising & Public Relations 5418	\$419,260,599	\$335,171,832	\$4,504,393
Other Professional Services 5419	\$1,307,585,666	\$949,076,471	\$11,606,497
Management Services 55	\$117,036,452	\$95,360,747	\$1,069,912
Administrative & Support Services 561	\$10,847,040,773	\$7,029,854,438	\$74,293,931
Employment Services 5613	\$967,386,705	\$889,448,461	\$11,929,477
Travel Services 5615	\$2,973,674,533	\$228,936,856	\$1,711,819
Investigation & Security Services 5616	\$392,924,104	\$357,537,823	\$3,918,140
Building Services & Janitorial 5617	\$1,056,723,383	\$1,015,384,634	\$7,908,641
Other 5611, 5612, 5614, 5619	\$5,456,332,048	\$4,538,546,664	\$48,825,854
Waste Treatment/collection 562	\$1,057,554,389	\$1,000,466,607	\$10,486,332
Schools (public, Private, Technical) 61	\$549,012,165	\$361,370,303	\$4,605,700
Health Services 62	\$13,212,680,016	\$9,534,856,826	\$134,075,203
Ambulatory Health Care Services 621	\$6,205,977,395	\$5,214,370,804	\$74,753,927
Physicians 6211	\$2,521,122,953	\$2,014,970,892	\$29,765,261
Dentists 6212	\$1,043,520,285	\$1,030,367,132	\$15,361,432
Other Health Practitioners 6213	\$930,780,363	\$868,269,503	\$12,170,118
Outpatient Care Centers 6214	\$911,983,140	\$673,303,973	\$9,106,745
Medical & Diagnostic Laboratories 6215	\$357,148,567	\$204,612,172	\$3,032,744
Home Health Care 6216	\$251,656,703	\$244,152,100	\$2,771,641
Other Ambulatory Health Care 6219	\$189,765,384	\$178,695,032	\$2,545,986
Hospitals 622	\$5,858,343,269	\$3,452,866,573	\$50,263,604
Nursing & Retirement Homes 623	\$658,036,355	\$585,977,342	\$5,756,643
Social Services & Day Care 624	\$490,322,997	\$281,642,107	\$3,301,029
Arts, Entertainment, & Recreation 71	\$1,018,160,374	\$807,157,516	\$7,437,663
Performing Arts, Spectator Sports 711	\$398,577,093	\$251,266,603	\$3,175,614
Museums, Historical Sites, Etc. 712	\$37,652,100	\$17,017,620	\$200,543
Amusement, Gambling, Recreation 713	\$581,931,181	\$538,873,293	\$4,061,506
Accommodations 721	\$1,202,837,681	\$1,139,066,633	\$6,248,022
Restaurants, Food Services 7223, 7225	\$4,333,350,356	\$4,263,931,748	\$21,952,600
Drinking Places 7224	\$258,610,386	\$235,010,932	\$1,346,796
Auto Repair & Services 8111	\$862,663,737	\$839,370,047	\$4,097,713
Other Repair Services 8112-8114	\$742,219,760	\$525,717,354	\$2,767,924
Personal Services 812	\$948,318,017	\$904,251,951	\$9,830,536
Personal Care (barber, Beauty, Etc.) 8121	\$383,687,461	\$373,586,666	\$5,015,860
Death Care Services 8122	\$64,953,250	\$63,673,008	\$753,708
Laundry & Dry Cleaning 8123	\$135,334,509	\$133,020,180	\$865,433
Other Personal Services 8129	\$364,342,797	\$333,972,097	\$3,195,535
Religious, Civic & Other Organizations 813, 814	\$253,279,971	\$145,118,203	\$1,858,994
Public Administration, 92	\$117,705,492	\$110,289,381	\$1,510,655
Total:	\$51,775,811,510	\$37,748,828,137	\$415,401,100
Total All Industries			
Total:	\$231,695,510,361	\$171,551,391,780	\$1,159,126,836

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