

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

2nd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$479,844,817	\$332,842,405	\$1,705,597
Forestry & Logging 113	\$289,408,115	\$244,701,798	\$933,121
Fishing & Hunting 114	\$37,296,799	\$9,889,326	\$60,183
Ag & Forestry Support Activities 115	\$185,160,461	\$111,113,253	\$1,227,478
Total:	\$991,710,192	\$698,546,782	\$3,926,379
Mining 21			
Sand & Gravel, Quarrying 2123	\$85,929,718	\$82,095,503	\$465,621
Other Extraction & Support Act. 211, 2121, 2122, 213	\$61,002,505	\$20,034,757	\$173,126
Total:	\$146,932,223	\$102,130,260	\$638,747
Utilities 22			
Hydroelectric Power Generation 221111	\$8,460,134	\$7,799,620	\$100,395
Alternative Power Generation 221114-221117	\$10,562,081	\$9,474,704	\$52,805
Other Electric Power Generation 221112, 221113, 221118	\$72,151,698	\$3,168,663	\$31,332
Electric Power Generation & Trans. 221121, 221122	\$111,254,896	\$97,887,961	\$1,364,875
Natural Gas Distribution 2212	\$36,286,353	\$16,864,633	\$136,617
Water & Sewer 2213	\$562,830,524	\$497,689,360	\$8,325,492
Total:	\$801,545,686	\$632,884,941	\$10,011,516
Construction 23			
Residential Building & Remodeling 2361	\$2,777,125,318	\$2,585,540,443	\$13,083,295
Nonresidential Building 2362	\$3,785,818,701	\$3,465,031,805	\$16,607,064
Heavy Construction & Highways 237	\$2,101,372,770	\$1,624,197,122	\$8,376,436
Special Trade Contractors 238	\$6,997,985,878	\$6,162,965,619	\$30,329,079
Electrical 23821	\$1,416,550,547	\$1,237,725,964	\$6,158,945
Plumbing & Heating 23822	\$1,366,937,250	\$1,267,103,421	\$6,269,693
Painting 23832	\$230,480,850	\$217,986,420	\$1,052,493
Masonry/drywall 23814, 23831	\$407,618,433	\$368,414,130	\$1,771,301
Roofing 23816	\$347,502,041	\$316,356,570	\$1,507,079
Other Contractors 238 Not Listed Above	\$3,228,896,757	\$2,755,379,114	\$13,569,568
Total:	\$15,662,302,667	\$13,837,734,989	\$68,395,874
Manufacturing 31-33			
Food Products 311	\$4,495,629,622	\$1,663,899,409	\$6,288,618
Milling Of Grains 3112	\$207,954,402	\$113,128,725	\$508,399
Fruits & Vegetables 3114	\$1,204,843,022	\$125,397,463	\$567,534
Dairy Products 3115	\$662,732,909	\$80,507,600	\$390,808
Meat Products 3116	\$485,953,589	\$484,445,516	\$743,991
Seafood Products 3117	\$637,933,871	\$104,685,508	\$524,032
Bakery Products 3118	\$496,599,470	\$244,039,782	\$1,184,288
Other Food Items 3111, 3113, 3119	\$799,612,359	\$511,694,815	\$2,369,566
Beverages 312	\$647,461,586	\$402,418,745	\$1,957,228
Textiles 313,314	\$194,876,832	\$106,467,210	\$515,646
Apparel 315	\$34,134,549	\$20,846,490	\$104,284
Leather & Allied Products 316	\$29,585,871	\$13,952,695	\$67,928
Lumber & Wood Products 321	\$2,032,059,900	\$1,216,984,420	\$4,856,823
Sawmills 3211	\$916,933,832	\$548,278,164	\$1,962,647

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Plywood & Trusses 3212	\$249,794,725	\$156,663,043	\$631,799
Millwork, Windows, Wood Products 3219	\$865,331,343	\$512,043,213	\$2,262,377
Paper Products 322	\$1,530,425,298	\$925,097,698	\$3,620,782
Pulp & Paper Mills 3221	\$897,644,263	\$517,021,463	\$1,850,411
Other Paper Products 3222	\$632,781,035	\$408,076,235	\$1,770,371
Commercial Printing 323	\$161,693,919	\$110,538,090	\$548,888
Petroleum & Coal Products 324	\$1,564,276,516	\$1,377,172,219	\$6,757,963
Petroleum Refining 32411	\$1,437,631,121	\$1,290,855,010	\$6,332,976
Asphalt/petroleum/coal Products 32412, 32419	\$126,645,395	\$86,317,209	\$424,987
Chemicals 325	\$1,977,735,113	\$1,165,427,586	\$5,784,101
Chemicals, Pesticides & Fertilizers 3251, 3253	\$816,616,119	\$475,822,056	\$2,382,623
Resins, Synthetic Fibers & Filaments 3252	\$191,840,580	\$115,932,147	\$561,068
Pharmaceuticals 3254	\$561,031,935	\$352,563,788	\$1,743,345
Paint, Coating & Adhesives 3255	\$39,080,633	\$23,981,285	\$116,060
Soap, Cleaning Compound & Toiletries 3256	\$228,650,204	\$116,097,141	\$561,661
Other Chemical Products 3259	\$140,515,642	\$81,031,169	\$419,344
Plastics & Rubber Products 326	\$688,145,418	\$436,313,554	\$2,110,866
Nonmetallic Minerals 327	\$751,509,636	\$550,068,550	\$2,731,747
Primary Metals 331	\$653,201,604	\$460,535,884	\$2,044,169
Iron & Steel Mills 3311, 3312	\$261,781,678	\$167,392,494	\$809,519
Aluminum Smelting 3313	\$210,607,423	\$183,064,202	\$697,285
Other Nonferrous Metals 3314	\$19,496,683	\$18,516,512	\$89,605
Foundries 3315	\$161,315,820	\$91,562,676	\$447,760
Fabricated Metal Products 332	\$1,594,899,085	\$1,065,370,954	\$5,164,155
Machinery 333	\$1,330,651,951	\$746,793,477	\$3,703,019
Farm & Construction Implements 3331	\$195,120,861	\$108,959,072	\$526,325
Industrial Machinery 3332	\$330,317,946	\$156,734,319	\$776,747
Commercial & Other Equipment 3333-3336 & 3339	\$805,213,144	\$481,100,086	\$2,399,947
Computers & Electronics 334	\$2,328,635,317	\$1,226,653,476	\$6,245,119
Computer Hardware 3341	\$132,932,260	\$66,786,506	\$363,103
Telephone & Communications Equipment 3342	\$122,021,683	\$57,088,492	\$281,103
Audio & Video Equipment 3343	\$32,511,694	\$10,763,661	\$61,883
Semiconductors 3344	\$777,859,512	\$364,987,687	\$1,680,632
Instruments 3345	\$1,235,142,287	\$708,684,565	\$3,736,204
Software, Other Magnetic & Optical Media 3346	\$28,167,881	\$18,342,565	\$122,194
Electrical Equipment & Appliances 335	\$947,308,344	\$297,312,985	\$1,563,033
Lighting Equipment 3351	\$36,839,341	\$12,572,831	\$69,771
Household Appliances 3352	\$1,237,464	\$1,166,416	\$5,643
Other Electric Equipment 3353, 3359	\$909,231,539	\$283,573,738	\$1,487,619
Transportation Equipment 336	\$4,948,348,123	\$3,044,263,442	\$14,781,066
Motor Vehicles & Parts 3361, 3362, 3363	\$344,708,295	\$215,976,921	\$1,048,671
Aircraft, Aerospace & Parts 3364	\$4,282,450,299	\$2,557,482,207	\$12,388,508
Ships & Boats 3366	\$280,659,968	\$237,917,424	\$1,183,116
Railroad, Other Transportation Equip. 3365, 3369	\$40,529,561	\$32,886,890	\$160,771
Furniture & Related Products 337	\$378,206,442	\$240,635,743	\$1,163,944
Other Manufacturing 339	\$1,205,621,923	\$710,311,415	\$3,541,701
Other Medical Equip & Supplies 339112, 339115	\$118,207,716	\$76,617,130	\$407,942
Dental Laboratories 339116	\$25,751,090	\$21,065,978	\$133,460
Sporting And Athletic Goods 33992	\$187,413,049	\$58,863,651	\$285,800

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$874,250,068	\$553,764,656	\$2,714,499
Total:	\$27,494,407,049	\$15,781,064,042	\$73,551,080
Wholesale Trade 42			
Durable Goods 423	\$17,904,539,368	\$13,210,148,682	\$67,606,373
Motor Vehicles & Parts 4231	\$2,051,089,724	\$1,726,103,518	\$8,793,563
Furniture & Home Furnishings 4232	\$375,310,916	\$272,139,419	\$1,342,677
Lumber & Construction Materials 4233	\$2,600,723,413	\$1,992,246,212	\$9,493,235
Professional & Commercial Equipment 4234	\$3,388,760,369	\$2,655,121,003	\$14,807,958
Metal & Mineral (except Petroleum) 4235	\$766,606,597	\$574,085,873	\$2,779,485
Electrical Equipment 4236	\$1,949,744,379	\$1,715,392,619	\$8,772,478
Hardware, Plumbing, Heating Equipment 4237	\$1,168,792,790	\$962,895,182	\$4,713,789
Machinery & Equipment 4238	\$3,108,179,332	\$2,440,886,434	\$12,015,842
Sporting & Recreational Goods & Supplies 423910	\$360,816,312	\$225,235,618	\$1,101,226
Toy & Hobby Goods & Supplies 423920	\$1,385,867,737	\$83,291,903	\$456,330
Other Misc Durable Goods 423930, 423940, 423990	\$748,647,799	\$562,750,901	\$3,329,790
Nondurable Goods: 424	\$20,700,364,719	\$14,583,816,940	\$62,200,752
Paper & Paper Products 4241	\$632,235,951	\$521,518,137	\$2,438,261
Drugs & Sundries 4242	\$2,644,550,244	\$2,477,176,840	\$6,218,928
Apparel 4243	\$879,909,221	\$216,698,689	\$1,070,020
Food Products 4244	\$8,899,288,285	\$5,554,766,716	\$23,667,383
Farm Products 4245	\$439,059,637	\$244,007,751	\$1,202,085
Chemicals & Plastics 4246	\$847,711,568	\$607,919,365	\$2,949,457
Petroleum Products 4247	\$1,904,834,603	\$1,640,015,647	\$8,525,141
Beer & Ale 424810	\$282,996,516	\$276,832,394	\$1,340,173
Wine & Distilled Alcoholic Beverages 424820	\$1,212,129,118	\$964,380,531	\$4,719,029
Farm Supplies 42491	\$1,179,558,617	\$775,422,164	\$3,832,727
Tobacco & Tobacco Products 42494	\$317,170,420	\$292,458,069	\$1,415,706
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,460,920,539	\$1,012,620,637	\$4,821,842
Electronic Markets, Agents, Brokers 425	\$350,196,511	\$204,036,038	\$1,458,549
Total:	\$38,955,100,598	\$27,998,001,660	\$131,265,674
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,460,414,798	\$5,793,945,105	\$29,938,143
New & Used Auto Dealers 4411	\$4,616,806,595	\$4,206,909,954	\$21,993,437
Rv, Boat, Motorcycle Dealers 4412	\$884,530,031	\$760,723,042	\$3,918,869
Automotive Parts & Tires 4413	\$959,078,172	\$826,312,109	\$4,025,837
Furniture & Home Furnishings 442	\$767,327,905	\$680,807,414	\$3,272,770
Electronics & Appliances 443	\$2,695,843,453	\$2,313,103,117	\$14,327,223
Household Appliances 443141	\$142,416,047	\$138,115,882	\$665,611
Electronic Stores 443142	\$2,553,427,406	\$2,174,987,235	\$13,661,612
Bldg. Materials, Garden Supplies 444	\$3,858,078,937	\$3,603,144,603	\$17,252,665
Building Materials 4441	\$3,236,330,426	\$3,046,768,808	\$14,518,773
Lawn & Garden Supplies 4442	\$621,748,511	\$556,375,795	\$2,733,892
Food & Beverages (off-premises) 445	\$5,250,065,613	\$4,902,864,465	\$23,900,107
Grocery & Convenience Stores 4451	\$4,605,953,273	\$4,383,745,559	\$21,590,979
Other Food Stores/specialty Foods 4452	\$449,622,337	\$361,527,028	\$1,542,740
Beer, Wine And Liquor Stores 4453	\$194,490,003	\$157,591,878	\$766,388
Drug Stores & Personal Care Stores 446	\$3,217,973,081	\$2,947,615,682	\$15,067,370
Gas Stations (incl. Convenience Stores) 447	\$1,816,977,930	\$1,421,426,876	\$7,168,483
Apparel & Accessories 448	\$722,590,384	\$629,959,382	\$3,075,324
Clothing Stores 4481	\$556,498,900	\$501,871,606	\$2,451,262

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2nd Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$61,363,323	\$56,503,653	\$266,947
Jewelry & Luggage Stores 4483	\$104,728,161	\$71,584,123	\$357,115
Sporting Goods, Toy/hobby/book/music 451	\$1,072,912,821	\$754,945,460	\$3,681,976
Sporting Goods 45111	\$699,032,887	\$570,630,824	\$2,740,357
Hobby & Toy Stores 45112	\$171,404,859	\$62,348,234	\$308,752
Sewing Supplies 45113	\$40,208,903	\$36,112,372	\$172,086
Musical Instruments 45114	\$51,838,134	\$46,708,254	\$244,877
Book, Periodical & Music Stores 45121	\$110,428,038	\$39,145,776	\$215,904
Department Stores 4522	\$113,297,997	\$105,486,619	\$507,160
Warehouse Clubs And Superstores 452311	\$7,844,884,131	\$5,534,124,463	\$26,335,326
All Other General Merchandise Stores 452319	\$288,385,149	\$240,696,133	\$1,155,617
Electronic Shopping And Mail-order Houses 4541	\$1,110,117,378	\$826,194,631	\$4,635,615
Miscellaneous Retailers 453, 4542, 4543	\$5,582,314,601	\$2,940,178,012	\$25,133,740
Total:	\$40,801,184,178	\$32,694,491,962	\$175,451,519
Transportation 48-492			
Air Transportation 481	\$12,100,563	\$11,530,678	\$106,966
Railroads 482	\$28,338,054	\$28,338,054	\$333,619
Water Transportation 483	\$20,523,955	\$13,091,623	\$104,515
Truck Transportation 484	\$223,387,489	\$190,422,427	\$1,572,448
Transit & Ground Passenger Transport 485	\$67,441,051	\$56,373,487	\$661,409
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$12,437,441	\$5,131,865	\$48,438
Support Activities For Transportation 488	\$883,081,516	\$806,080,852	\$4,457,112
Postal Service, Couriers And Messengers 491, 492	\$78,672,246	\$48,536,228	\$447,741
Total:	\$1,334,174,546	\$1,167,241,023	\$7,753,521
Warehousing & Storage 493			
Total:	\$218,906,208	\$205,409,608	\$1,149,327
Information 51			
Publishing (except Internet) 511	\$1,853,234,406	\$1,222,409,521	\$12,745,447
Newspapers 51111	\$75,052,327	\$74,426,062	\$311,488
Books & Periodicals 51112, 51113	\$99,322,831	\$77,907,961	\$543,247
Software 5112	\$1,460,680,607	\$871,671,562	\$6,953,426
Other Publishers 51114, 51119	\$218,178,641	\$198,403,936	\$4,937,286
Motion Picture Production 512	\$172,362,164	\$138,280,479	\$1,946,811
Radio & Tv Broadcasting, Cable Tv 515	\$835,190,052	\$700,137,223	\$10,276,949
Telecommunications 517	\$2,950,527,692	\$2,901,601,420	\$33,610,038
Wired Telecommunications Carriers 517311	\$743,989,506	\$742,079,067	\$7,682,479
Wireless Telecommunications Carriers 517312	\$1,265,025,470	\$1,249,066,586	\$14,616,059
Satellite And Other Telecommunications 5174, 5179	\$941,512,716	\$910,455,767	\$11,311,500
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,161,237,081	\$561,936,358	\$8,021,387
Other Information Services 519	\$608,396,596	\$435,957,457	\$7,971,219
Total:	\$7,580,947,991	\$5,960,322,458	\$74,571,851
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,071,635,124	\$5,021,376,425	\$107,099,292
Securities & Other Financial Investment 523, 525	\$2,805,523,564	\$1,831,433,475	\$33,048,462
Insurance Agents & Brokers 524	\$2,207,712,027	\$1,236,400,331	\$12,467,057
Real Estate Agents & Brokers 531	\$1,544,980,246	\$1,473,767,146	\$22,918,394
Rental Of Tangible Personal Property 532	\$1,412,679,378	\$1,256,032,806	\$7,581,253
Lessors Of Nonfinancial Intangibles 533	\$113,386,803	\$103,136,608	\$1,510,300
Total:	\$14,155,917,142	\$10,922,146,791	\$184,624,758

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$16,980,888,295	\$10,429,676,202	\$144,219,294
Legal Services 5411	\$1,422,769,091	\$1,340,956,826	\$21,454,477
Accounting Services 5412	\$930,513,058	\$900,894,218	\$14,536,928
Architectural Services 54131	\$495,925,222	\$425,287,267	\$7,197,787
Engineering Services 54133	\$1,435,635,996	\$1,252,919,192	\$15,534,240
Other Related Services 54132, 54134-54138	\$194,620,942	\$160,713,563	\$2,395,531
Specialized Design Services 5414	\$250,761,846	\$177,536,304	\$2,026,548
Computer System Design Services 5415	\$6,271,878,403	\$2,345,080,610	\$28,218,465
Consulting Services 5416	\$3,392,078,202	\$2,326,700,567	\$33,399,090
Scientific Research & Development Services 5417	\$1,046,104,795	\$317,032,822	\$3,236,001
Advertising & Public Relations 5418	\$370,617,784	\$305,259,880	\$4,375,228
Other Professional Services 5419	\$1,169,982,956	\$877,294,953	\$11,844,999
Management Services 55	\$120,699,609	\$96,116,801	\$1,488,716
Administrative & Support Services 561	\$7,590,491,722	\$5,910,008,840	\$65,078,575
Employment Services 5613	\$912,601,712	\$800,093,394	\$12,555,367
Travel Services 5615	\$1,021,258,271	\$80,116,122	\$1,032,162
Investigation & Security Services 5616	\$390,220,416	\$354,743,608	\$4,453,383
Building Services & Janitorial 5617	\$942,583,268	\$899,910,203	\$7,598,908
Other 5611, 5612, 5614, 5619	\$4,323,828,055	\$3,775,145,513	\$39,438,755
Waste Treatment/collection 562	\$972,948,825	\$921,569,860	\$11,151,568
Schools (public, Private, Technical) 61	\$419,345,459	\$253,601,894	\$3,415,785
Health Services 62	\$11,189,180,895	\$7,888,179,450	\$120,657,615
Ambulatory Health Care Services 621	\$4,873,792,799	\$4,073,353,665	\$67,096,596
Physicians 6211	\$2,052,464,115	\$1,639,276,058	\$28,419,498
Dentists 6212	\$583,244,230	\$575,350,372	\$9,556,656
Other Health Practitioners 6213	\$749,765,957	\$688,930,379	\$10,595,919
Outpatient Care Centers 6214	\$743,136,002	\$558,125,234	\$9,100,819
Medical & Diagnostic Laboratories 6215	\$313,420,330	\$206,670,199	\$3,413,241
Home Health Care 6216	\$259,879,005	\$249,801,423	\$3,218,005
Other Ambulatory Health Care 6219	\$171,883,160	\$155,200,000	\$2,792,458
Hospitals 622	\$5,230,269,863	\$2,975,584,287	\$43,549,800
Nursing & Retirement Homes 623	\$661,773,656	\$596,404,972	\$6,545,914
Social Services & Day Care 624	\$423,344,577	\$242,836,526	\$3,465,305
Arts, Entertainment, & Recreation 71	\$315,651,122	\$257,891,742	\$2,577,241
Performing Arts, Spectator Sports 711	\$104,463,102	\$73,264,261	\$1,007,429
Museums, Historical Sites, Etc. 712	\$7,510,727	\$3,515,550	\$24,892
Amusement, Gambling, Recreation 713	\$203,677,293	\$181,111,931	\$1,544,920
Accommodations 721	\$338,680,153	\$252,561,141	\$1,599,148
Restaurants, Food Services 7223, 7225	\$2,598,166,150	\$2,560,298,430	\$13,040,366
Drinking Places 7224	\$66,480,408	\$61,837,559	\$326,620
Auto Repair & Services 8111	\$663,212,413	\$645,081,859	\$3,153,391
Other Repair Services 8112-8114	\$603,154,894	\$436,827,937	\$2,316,145
Personal Services 812	\$496,896,124	\$467,295,102	\$5,078,625
Personal Care (barber, Beauty, Etc.) 8121	\$114,741,166	\$111,957,183	\$1,532,284
Death Care Services 8122	\$60,488,606	\$59,043,587	\$774,572
Laundry & Dry Cleaning 8123	\$96,324,612	\$93,969,411	\$682,397
Other Personal Services 8129	\$225,341,740	\$202,324,921	\$2,089,372
Religious, Civic & Other Organizations 813, 814	\$199,319,404	\$112,447,471	\$1,704,051
Public Administration, 92	\$102,256,193	\$96,224,330	\$1,530,012
Total:	\$42,657,371,666	\$30,389,618,618	\$377,337,152
Total All Industries			
Total:	\$190,800,500,146	\$140,389,593,134	\$1,108,677,398