

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$342,462,024	\$180,576,749	\$923,940
Forestry & Logging 113	\$426,330,867	\$320,247,653	\$1,212,165
Fishing & Hunting 114	\$59,033,445	\$14,337,434	\$98,654
Ag & Forestry Support Activities 115	\$246,712,068	\$190,411,384	\$2,362,080
Total:	\$1,074,538,404	\$705,573,220	\$4,596,839
Mining 21			
Sand & Gravel, Quarrying 2123	\$101,895,929	\$98,666,327	\$531,052
Other Extraction & Support Act. 211, 2121, 2122, 213	\$37,029,206	\$18,859,082	\$106,793
Total:	\$138,925,135	\$117,525,409	\$637,845
Utilities 22			
Hydroelectric Power Generation 221111	\$7,921,883	\$7,343,261	\$81,400
Alternative Power Generation 221114-221117	\$5,763,968	\$5,415,062	\$34,277
Other Electric Power Generation 221112, 221113, 221118	\$167,382,882	\$5,379,498	\$43,031
Electric Power Generation & Trans. 221121, 221122	\$147,131,344	\$133,998,332	\$1,632,056
Natural Gas Distribution 2212	\$181,162,546	\$23,127,424	\$160,293
Water & Sewer 2213	\$498,102,932	\$439,284,258	\$6,283,991
Total:	\$1,007,465,555	\$614,547,835	\$8,235,048
Construction 23			
Residential Building & Remodeling 2361	\$3,011,694,633	\$2,850,491,325	\$13,872,098
Nonresidential Building 2362	\$4,440,394,110	\$3,978,922,335	\$18,986,741
Heavy Construction & Highways 237	\$2,176,087,556	\$1,793,078,975	\$9,197,342
Special Trade Contractors 238	\$8,475,933,519	\$7,633,218,180	\$37,449,914
Electrical 23821	\$1,578,329,845	\$1,336,894,444	\$6,697,488
Plumbing & Heating 23822	\$1,521,874,575	\$1,415,837,374	\$6,947,506
Painting 23832	\$358,867,247	\$340,919,549	\$1,639,484
Masonry/drywall 23814, 23831	\$494,392,825	\$465,407,536	\$2,237,229
Roofing 23816	\$426,336,952	\$391,845,233	\$1,867,959
Other Contractors 238 Not Listed Above	\$4,096,132,075	\$3,682,314,044	\$18,060,248
Total:	\$18,104,109,818	\$16,255,710,815	\$79,506,095
Manufacturing 31-33			
Food Products 311	\$4,699,278,395	\$1,870,494,011	\$7,195,345
Milling Of Grains 3112	\$204,764,476	\$129,977,682	\$592,367
Fruits & Vegetables 3114	\$1,180,046,082	\$146,656,365	\$662,628
Dairy Products 3115	\$608,189,404	\$90,883,754	\$439,984
Meat Products 3116	\$509,339,064	\$508,353,043	\$772,097
Seafood Products 3117	\$790,200,740	\$132,249,185	\$652,787
Bakery Products 3118	\$556,751,132	\$296,724,218	\$1,431,664
Other Food Items 3111, 3113, 3119	\$849,987,497	\$565,649,764	\$2,643,818
Beverages 312	\$676,743,929	\$442,931,830	\$2,159,356
Textiles 313,314	\$235,450,446	\$138,345,481	\$667,741
Apparel 315	\$56,523,742	\$35,509,931	\$175,755
Leather & Allied Products 316	\$35,041,390	\$18,163,100	\$90,749
Lumber & Wood Products 321	\$2,257,600,148	\$1,406,737,099	\$5,565,293
Sawmills 3211	\$925,972,237	\$587,821,455	\$2,111,797

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Plywood & Trusses 3212	\$372,841,995	\$234,017,305	\$952,028
Millwork, Windows, Wood Products 3219	\$958,785,916	\$584,898,339	\$2,501,468
Paper Products 322	\$1,972,424,280	\$1,179,038,677	\$4,539,717
Pulp & Paper Mills 3221	\$1,491,063,109	\$845,796,127	\$2,995,160
Other Paper Products 3222	\$481,361,171	\$333,242,550	\$1,544,557
Commercial Printing 323	\$223,448,799	\$174,046,373	\$860,967
Petroleum & Coal Products 324	\$6,837,389,367	\$6,349,113,795	\$30,804,259
Petroleum Refining 32411	\$6,572,731,778	\$6,158,583,436	\$29,881,133
Asphalt/petroleum/coal Products 32412, 32419	\$264,657,589	\$190,530,359	\$923,126
Chemicals 325	\$2,006,935,181	\$1,149,870,972	\$5,479,067
Chemicals, Pesticides & Fertilizers 3251, 3253	\$771,008,744	\$399,138,993	\$2,051,251
Resins, Synthetic Fibers & Filaments 3252	\$376,843,705	\$222,750,643	\$825,857
Pharmaceuticals 3254	\$482,585,863	\$292,682,771	\$1,421,593
Paint, Coating & Adhesives 3255	\$35,804,497	\$26,039,581	\$125,753
Soap, Cleaning Compound & Toiletries 3256	\$187,211,608	\$100,400,415	\$487,352
Other Chemical Products 3259	\$153,480,764	\$108,858,569	\$567,261
Plastics & Rubber Products 326	\$893,544,545	\$554,158,567	\$2,585,606
Nonmetallic Minerals 327	\$862,518,640	\$661,324,923	\$3,262,483
Primary Metals 331	\$832,658,694	\$600,420,083	\$2,527,229
Iron & Steel Mills 3311, 3312	\$372,887,756	\$245,474,193	\$1,150,181
Aluminum Smelting 3313	\$237,060,061	\$211,421,610	\$688,990
Other Nonferrous Metals 3314	\$32,862,319	\$31,859,993	\$154,171
Foundries 3315	\$189,848,558	\$111,664,287	\$533,887
Fabricated Metal Products 332	\$1,844,299,210	\$1,270,262,886	\$5,772,506
Machinery 333	\$1,695,915,775	\$932,702,485	\$4,479,696
Farm & Construction Implements 3331	\$173,833,900	\$81,253,986	\$392,947
Industrial Machinery 3332	\$398,902,731	\$177,382,375	\$905,310
Commercial & Other Equipment 3333-3336 & 3339	\$1,123,179,144	\$674,066,124	\$3,181,439
Computers & Electronics 334	\$2,747,461,013	\$1,473,789,868	\$6,947,196
Computer Hardware 3341	\$103,274,375	\$36,635,887	\$200,635
Telephone & Communications Equipment 3342	\$129,190,730	\$63,871,143	\$313,187
Audio & Video Equipment 3343	\$42,849,101	\$11,245,463	\$57,804
Semiconductors 3344	\$892,607,421	\$430,647,701	\$1,848,876
Instruments 3345	\$1,544,945,142	\$908,859,645	\$4,401,628
Software, Other Magnetic & Optical Media 3346	\$34,594,244	\$22,530,029	\$125,066
Electrical Equipment & Appliances 335	\$530,376,228	\$270,284,860	\$1,335,442
Lighting Equipment 3351	\$31,047,961	\$14,494,453	\$74,882
Household Appliances 3352	\$2,530,762	\$2,392,669	\$13,334
Other Electric Equipment 3353, 3359	\$496,797,505	\$253,397,738	\$1,247,226
Transportation Equipment 336	\$26,088,541,084	\$13,858,970,717	\$42,039,207
Motor Vehicles & Parts 3361, 3362, 3363	\$533,976,798	\$331,252,530	\$1,606,346
Aircraft, Aerospace & Parts 3364	\$25,176,689,354	\$13,231,094,467	\$38,933,985
Ships & Boats 3366	\$346,135,573	\$271,545,465	\$1,377,344
Railroad, Other Transportation Equip. 3365, 3369	\$31,739,359	\$25,078,255	\$121,532
Furniture & Related Products 337	\$449,672,816	\$312,271,249	\$1,493,151
Other Manufacturing 339	\$1,282,026,255	\$778,277,740	\$3,659,868
Other Medical Equip & Supplies 339112, 339115	\$160,536,993	\$90,210,033	\$456,979
Dental Laboratories 339116	\$42,483,877	\$38,398,113	\$221,749
Sporting And Athletic Goods 33992	\$198,899,150	\$55,846,917	\$273,781

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3rd Quarter, 2018

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$880,106,235	\$593,822,677	\$2,707,359
Total:	\$56,227,849,937	\$33,476,714,647	\$131,640,633
Wholesale Trade 42			
Durable Goods 423	\$21,276,012,669	\$16,289,585,447	\$81,114,597
Motor Vehicles & Parts 4231	\$3,372,126,465	\$3,005,448,213	\$15,143,569
Furniture & Home Furnishings 4232	\$505,188,459	\$348,773,271	\$1,726,540
Lumber & Construction Materials 4233	\$2,538,856,338	\$1,748,829,107	\$8,269,627
Professional & Commercial Equipment 4234	\$3,610,488,532	\$2,903,350,520	\$15,064,047
Metal & Mineral (except Petroleum) 4235	\$942,128,840	\$712,798,256	\$3,400,790
Electrical Equipment 4236	\$2,891,703,082	\$2,469,231,271	\$12,756,414
Hardware, Plumbing, Heating Equipment 4237	\$1,270,735,029	\$1,046,338,227	\$5,117,243
Machinery & Equipment 4238	\$3,719,264,608	\$2,982,142,379	\$13,992,605
Sporting & Recreational Goods & Supplies 423910	\$364,343,879	\$218,443,120	\$1,069,157
Toy & Hobby Goods & Supplies 423920	\$1,038,304,719	\$73,205,349	\$375,593
Other Misc Durable Goods 423930, 423940, 423990	\$1,022,872,718	\$781,025,734	\$4,199,012
Nondurable Goods: 424	\$22,577,269,581	\$15,796,211,646	\$68,629,755
Paper & Paper Products 4241	\$717,308,760	\$586,663,713	\$2,732,284
Drugs & Sundries 4242	\$2,604,175,011	\$2,359,058,652	\$6,141,760
Apparel 4243	\$1,285,289,377	\$385,760,046	\$1,897,610
Food Products 4244	\$9,292,294,385	\$5,871,983,042	\$25,296,850
Farm Products 4245	\$464,888,862	\$243,636,544	\$1,279,379
Chemicals & Plastics 4246	\$847,378,275	\$697,863,314	\$3,360,777
Petroleum Products 4247	\$3,025,762,556	\$2,505,416,864	\$12,621,430
Beer & Ale 424810	\$290,900,855	\$279,192,938	\$1,353,646
Wine & Distilled Alcoholic Beverages 424820	\$1,218,095,474	\$904,044,731	\$4,471,484
Farm Supplies 42491	\$989,859,202	\$597,900,559	\$2,986,073
Tobacco & Tobacco Products 42494	\$320,608,932	\$299,821,102	\$1,451,229
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,520,707,892	\$1,064,870,141	\$5,037,233
Electronic Markets, Agents, Brokers 425	\$243,130,520	\$140,838,650	\$1,175,617
Total:	\$44,096,412,770	\$32,226,635,743	\$150,919,969
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,786,510,213	\$6,969,713,665	\$35,413,979
New & Used Auto Dealers 4411	\$5,959,121,922	\$5,392,235,665	\$27,615,090
Rv, Boat, Motorcycle Dealers 4412	\$819,599,478	\$718,820,482	\$3,648,161
Automotive Parts & Tires 4413	\$1,007,788,813	\$858,657,518	\$4,150,728
Furniture & Home Furnishings 442	\$1,006,689,819	\$927,724,187	\$4,451,776
Electronics & Appliances 443	\$2,009,527,552	\$1,714,819,452	\$9,861,618
Household Appliances 443141	\$166,506,310	\$164,242,551	\$788,859
Electronic Stores 443142	\$1,843,021,242	\$1,550,576,901	\$9,072,759
Bldg. Materials, Garden Supplies 444	\$3,136,814,363	\$2,954,327,357	\$14,135,608
Building Materials 4441	\$2,761,258,455	\$2,624,458,194	\$12,510,303
Lawn & Garden Supplies 4442	\$375,555,908	\$329,869,163	\$1,625,305
Food & Beverages (off-premises) 445	\$4,757,615,447	\$4,431,138,035	\$21,147,827
Grocery & Convenience Stores 4451	\$4,143,825,361	\$3,978,191,559	\$19,083,435
Other Food Stores/specialty Foods 4452	\$462,771,751	\$325,588,176	\$1,446,933
Beer, Wine And Liquor Stores 4453	\$151,018,335	\$127,358,300	\$617,459
Drug Stores & Personal Care Stores 446	\$2,805,705,181	\$2,628,625,568	\$12,959,872
Gas Stations (incl. Convenience Stores) 447	\$3,123,548,728	\$2,456,112,281	\$12,005,891
Apparel & Accessories 448	\$1,669,281,351	\$1,313,299,477	\$6,337,602
Clothing Stores 4481	\$1,394,500,467	\$1,074,626,562	\$5,200,175

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$112,242,626	\$103,134,410	\$487,432
Jewelry & Luggage Stores 4483	\$162,538,258	\$135,538,505	\$649,995
Sporting Goods, Toy/hobby/book/music 451	\$1,060,636,886	\$779,596,503	\$3,836,919
Sporting Goods 45111	\$643,528,935	\$524,693,351	\$2,541,224
Hobby & Toy Stores 45112	\$182,235,036	\$86,030,425	\$419,688
Sewing Supplies 45113	\$38,926,244	\$35,923,557	\$172,499
Musical Instruments 45114	\$48,720,665	\$43,185,225	\$216,405
Book, Periodical & Music Stores 45121	\$147,226,006	\$89,763,945	\$487,103
Department Stores 4522	\$425,386,745	\$419,930,094	\$2,040,398
Warehouse Clubs And Superstores 452311	\$7,383,325,786	\$5,804,840,713	\$27,675,996
All Other General Merchandise Stores 452319	\$211,067,335	\$200,011,119	\$963,792
Electronic Shopping And Mail-order Houses 4541	\$1,262,711,361	\$1,029,012,877	\$5,743,115
Miscellaneous Retailers 453, 4542, 4543	\$4,854,708,035	\$3,042,916,261	\$16,125,965
Total:	\$41,493,528,802	\$34,672,067,589	\$172,700,358
Transportation 48-492			
Air Transportation 481	\$28,479,346	\$23,576,084	\$214,016
Railroads 482	\$30,409,309	\$30,409,309	\$328,147
Water Transportation 483	\$38,727,464	\$24,774,651	\$141,818
Truck Transportation 484	\$199,614,863	\$157,528,633	\$1,499,878
Transit & Ground Passenger Transport 485	\$45,489,982	\$36,479,124	\$459,158
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$52,911,786	\$28,518,495	\$164,831
Support Activities For Transportation 488	\$1,181,406,365	\$1,015,969,123	\$5,924,781
Postal Service, Couriers And Messengers 491, 492	\$34,952,154	\$31,417,788	\$289,733
Total:	\$1,629,260,941	\$1,364,815,941	\$9,100,355
Warehousing & Storage 493			
Total:	\$267,581,200	\$246,688,850	\$1,329,468
Information 51			
Publishing (except Internet) 511	\$1,384,434,455	\$841,922,098	\$6,833,932
Newspapers 51111	\$95,535,884	\$94,575,823	\$383,938
Books & Periodicals 51112, 51113	\$114,848,052	\$89,785,053	\$624,072
Software 5112	\$1,014,367,783	\$504,549,134	\$3,665,257
Other Publishers 51114, 51119	\$159,682,736	\$153,012,088	\$2,160,665
Motion Picture Production 512	\$253,630,028	\$212,632,449	\$2,698,209
Radio & Tv Broadcasting, Cable Tv 515	\$705,254,342	\$617,840,008	\$8,078,463
Telecommunications 517	\$3,076,065,146	\$3,017,455,990	\$27,643,392
Wired Telecommunications Carriers 517311	\$935,072,780	\$908,572,560	\$7,122,303
Wireless Telecommunications Carriers 517312	\$1,343,759,048	\$1,338,617,725	\$11,453,913
Satellite And Other Telecommunications 5174, 5179	\$797,233,318	\$770,265,705	\$9,067,176
Isps, Web Search Portals, Data Proc. Svcs. 518	\$707,707,639	\$482,094,043	\$6,156,431
Other Information Services 519	\$468,191,933	\$394,810,932	\$5,101,276
Total:	\$6,595,283,543	\$5,566,755,520	\$56,511,703
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,117,319,378	\$4,516,614,271	\$63,960,728
Securities & Other Financial Investment 523, 525	\$3,568,655,483	\$1,583,858,107	\$16,274,013
Insurance Agents & Brokers 524	\$2,226,643,348	\$1,085,058,434	\$9,207,208
Real Estate Agents & Brokers 531	\$1,690,461,189	\$1,613,484,649	\$23,045,674
Rental Of Tangible Personal Property 532	\$1,715,526,680	\$1,529,085,738	\$8,171,692
Lessors Of Nonfinancial Intangibles 533	\$157,851,462	\$151,141,784	\$2,192,846
Total:	\$15,476,457,540	\$10,479,242,983	\$122,852,161

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$15,161,181,728	\$9,781,380,177	\$121,343,854
Legal Services 5411	\$1,375,878,263	\$1,288,085,770	\$18,564,594
Accounting Services 5412	\$715,417,936	\$649,407,921	\$9,511,059
Architectural Services 54131	\$427,878,511	\$371,859,588	\$5,541,304
Engineering Services 54133	\$1,460,408,240	\$1,250,735,427	\$13,203,827
Other Related Services 54132, 54134-54138	\$204,149,310	\$176,241,399	\$2,381,738
Specialized Design Services 5414	\$274,954,644	\$216,785,888	\$2,067,164
Computer System Design Services 5415	\$5,237,126,837	\$2,458,007,418	\$27,782,732
Consulting Services 5416	\$2,723,467,456	\$1,866,174,377	\$24,209,035
Scientific Research & Development Services 5417	\$1,110,763,999	\$315,019,116	\$2,974,545
Advertising & Public Relations 5418	\$439,691,186	\$353,189,036	\$4,870,056
Other Professional Services 5419	\$1,191,445,346	\$835,874,237	\$10,237,800
Management Services 55	\$114,053,770	\$89,747,749	\$1,010,989
Administrative & Support Services 561	\$6,347,710,537	\$5,446,535,327	\$56,485,205
Employment Services 5613	\$925,979,176	\$830,595,733	\$11,002,153
Travel Services 5615	\$399,493,601	\$231,301,275	\$1,725,735
Investigation & Security Services 5616	\$351,213,329	\$325,099,797	\$3,721,523
Building Services & Janitorial 5617	\$980,547,943	\$945,885,651	\$7,376,504
Other 5611, 5612, 5614, 5619	\$3,690,476,488	\$3,113,652,871	\$32,659,290
Waste Treatment/collection 562	\$1,042,916,126	\$985,147,359	\$10,224,557
Schools (public, Private, Technical) 61	\$655,231,562	\$331,662,755	\$4,171,452
Health Services 62	\$12,471,924,063	\$9,074,718,193	\$126,320,061
Ambulatory Health Care Services 621	\$5,773,337,617	\$4,927,469,891	\$69,703,111
Physicians 6211	\$2,308,164,407	\$1,873,412,207	\$27,693,302
Dentists 6212	\$937,638,230	\$931,633,575	\$13,932,087
Other Health Practitioners 6213	\$843,896,216	\$788,317,291	\$11,020,217
Outpatient Care Centers 6214	\$870,500,156	\$656,717,677	\$8,658,726
Medical & Diagnostic Laboratories 6215	\$319,406,807	\$199,633,506	\$2,977,695
Home Health Care 6216	\$315,077,812	\$308,478,111	\$3,000,707
Other Ambulatory Health Care 6219	\$178,653,989	\$169,277,524	\$2,420,377
Hospitals 622	\$5,620,318,234	\$3,316,174,269	\$48,122,954
Nursing & Retirement Homes 623	\$649,624,384	\$579,462,193	\$5,609,809
Social Services & Day Care 624	\$428,643,828	\$251,611,840	\$2,884,187
Arts, Entertainment, & Recreation 71	\$1,203,596,590	\$930,484,742	\$9,204,766
Performing Arts, Spectator Sports 711	\$547,785,757	\$362,789,553	\$4,776,019
Museums, Historical Sites, Etc. 712	\$45,377,258	\$16,484,223	\$187,369
Amusement, Gambling, Recreation 713	\$610,433,575	\$551,210,966	\$4,241,378
Accommodations 721	\$1,444,626,846	\$1,361,435,014	\$7,209,999
Restaurants, Food Services 7223, 7225	\$4,276,594,906	\$4,201,431,821	\$21,482,282
Drinking Places 7224	\$271,244,435	\$248,406,880	\$1,395,408
Auto Repair & Services 8111	\$825,704,214	\$801,176,926	\$3,918,376
Other Repair Services 8112-8114	\$611,989,246	\$427,741,894	\$2,176,005
Personal Services 812	\$866,710,074	\$824,652,540	\$8,954,975
Personal Care (barber, Beauty, Etc.) 8121	\$349,905,263	\$339,893,465	\$4,572,939
Death Care Services 8122	\$59,247,680	\$58,206,515	\$688,642
Laundry & Dry Cleaning 8123	\$125,733,475	\$123,186,218	\$783,549
Other Personal Services 8129	\$331,823,656	\$303,366,342	\$2,909,845
Religious, Civic & Other Organizations 813, 814	\$187,144,303	\$110,076,307	\$1,357,081
Public Administration, 92	\$119,691,326	\$98,308,389	\$1,299,744
Total:	\$45,600,319,726	\$34,712,906,073	\$376,554,754
Total All Industries			
Total:	\$231,711,733,371	\$170,439,184,625	\$1,114,585,228