

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate
State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$203,638,488	\$6,810,770	\$196,827,718	0.00484
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$10,124,546,215	\$457,576,820	\$9,666,969,395	0.00138
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$6,008,077,286	\$668,328,768	\$5,339,748,518	0.00275
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$4,343,752,245	\$971,964,940	\$3,371,787,305	0.00484
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$9,855,270,813	\$24,893,593	\$9,830,377,220	0.00138
6	Processing for Hire/Printing and Publishing	10	\$2,473,487,846	\$110,344,766	\$2,363,143,080	0.00484
7	Manufacturing	7	\$32,315,593,787	\$1,072,788,868	\$31,242,804,919	0.00484
8	Royalties	80	\$6,047,002,535	\$1,438,474,770	\$4,608,527,765	0.015
9	Wholesaling	3	\$342,227,953,107	\$96,628,315,118	\$245,599,637,989	0.00484
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,035,263,332	\$799,838,681	\$7,235,424,651	0.00484
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$23,047,552,367	\$11,930,578,394	\$11,116,973,973	0.015
12	For Profit Hospitals; Scientific R&D	135	\$1,143,169,068	\$541,349,113	\$601,819,955	0.015
13	Cleanup of Radioactive Waste for US Government	83	\$3,066,639,863	\$14,745,041	\$3,051,894,822	0.00471
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$57,946,622,685	\$13,309,724,601	\$44,636,898,084	0.015
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$177,808,007,484	\$45,814,673,132	\$131,993,334,352	0.0175
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$14,085,851,155	0.012
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$612,160,419	\$226,116,998	\$386,043,421	0.0163
19	Retailing of Interstate Transportation Equip	19	\$1,675,739,127	\$348,241,356	\$1,327,497,771	0.00484
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$1,592,848,464	\$1,455,619,997	\$137,228,467	0.00275
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$9,820,945,646	\$9,349,553,041	\$471,392,605	0.009
22	Retailing	2	\$369,444,531,217	\$78,761,855,294	\$290,682,675,923	0.00471
23	Non-Manufacturing Aerospace Product Development	188	\$351,090,968	\$41,989,066	\$309,101,902	0.009
24	Federal Aviation Administration (FAR) Repair Station	189	\$310,010,472	\$5,000,967	\$305,009,505	0.0029
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029
27	Manufacturing of Solar Energy Systems	127	\$270,300,581	\$778,996	\$269,521,585	0.00275
28	Wholesaling of Solar Energy Systems	128	\$311,745,017	\$281,080,175	\$30,664,842	0.00275
29	Manufacturing of Commercial Airplanes or Components	1005	\$15,310,154,178	\$17,050,044	\$15,293,104,134	0.00484
30	Wholesaling of Commercial Airplanes or Components	1006	\$12,820,988,326	\$9,546,704,923	\$3,274,283,403	0.00484
31	Retailing of Commercial Airplanes or Components	1007	\$19,846,375,977	\$8,717,229,516	\$11,129,146,461	0.00484
32	Manufacturing of Commercial Airplane Tooling	1008	\$102,146,827	\$1,253,104	\$100,893,723	0.00484
33	Wholesaling of Commercial Airplane Tooling	1009	\$160,001,275	\$39,857,101	\$120,144,174	0.00484
34	Retailing of Commercial Airplane Tooling	1010	\$124,591,511	\$74,856,874	\$49,734,637	0.00471
35	Publication of Newspapers	126	\$340,522,777	\$1,000,592	\$339,522,185	0.0035
36	Parimutuel Wagering	193	\$63,688,879	\$47,556,430	\$16,132,449	0.0013
37	Processing for Hire Timber Products	300	\$312,412,659	\$1,800,568	\$310,612,091	0.00342
38	Extracting Timber, Extracting for Hire Timber	301	\$547,647,897	\$27,116,493	\$520,531,404	0.00342
39	Manufacturing of Timber or Wood Products	302	\$5,478,112,120	\$436,562,075	\$5,041,550,045	0.00342
40	Wholesaling of Timber or Wood Products	303	\$14,179,823,643	\$6,999,817,222	\$7,180,006,421	0.00342
41	Sale of Standing Timber	304	\$115,177,363	\$100,000	\$115,077,363	0.00342
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$508,814,613	\$5,651,842	\$503,162,771	0.00275
	Total:		\$1,138,946,407,077	\$290,177,200,049	\$862,855,058,183	

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	State Sales Tax and Use Tax					
43	Retail Sales	1	\$372,994,787,668	\$145,598,365,081	\$227,396,422,587	0.065
44	Use Tax	5	\$8,677,232,580	\$0	\$8,677,232,580	0.065
45	Motor Vehicle Sales / Leases	120	\$17,520,653,759	\$0	\$17,520,653,759	0.003
46	Self-Produced Fuel Use Tax	270	\$223,547,434	\$0	\$223,547,434	0.03852
	Total:		\$399,416,221,441	\$145,598,365,081	\$253,817,856,360	
	State Public Utility Tax					
47	Water Distribution	60	\$1,752,629,994	\$152,067,475	\$1,600,562,519	0.05029
48	Sewer Collection	61	\$901,009,166	\$435,484,734	\$465,524,432	0.03852
49	Power	49	\$10,295,453,387	\$2,332,658,141	\$7,962,795,246	0.03873
50	Gas Distribution-Telegraph	26	\$1,959,241,935	\$11,136,270	\$1,948,105,665	0.03852
51	Motor Transportation-Railroad-Railroad Car	8	\$8,525,905,194	\$5,891,670,124	\$2,634,235,070	0.01926
52	Log Hauling Over Public Highways	125	\$312,754,369	\$126,152,623	\$186,601,746	0.0137
53	Urban Transportation/Vessels Under 65 ft	12	\$1,595,685,994	\$451,334,938	\$1,144,351,056	0.00642
54	Other Public Service Business	13	\$2,143,755,982	\$1,783,226,036	\$360,529,946	0.01926
	Total:		\$27,486,436,021	\$11,183,730,341	\$16,302,705,680	
	Other Taxes					
55	Litter Tax	36	\$105,359,582,513	\$0	\$105,359,582,513	0.00015
56	Tobacco Products/Cigars (less than \$0.69)	20	\$32,053,819	\$0	\$32,053,819	0.95
57	Cigar Tax (\$0.69 or more)	194	\$5,008,242	\$0	\$5,008,242	0.65
58	Little Cigar Tax (acetate integrated filters)	198	\$18,720,091	\$0	\$18,720,091	0.15125
59	Moist Snuff (1.2 oz. or less)	162	\$26,086,829	\$0	\$26,086,829	2.526
60	Moist Snuff (more than 1.2 oz.)	163	\$5,221,604	\$0	\$5,221,604	2.105
61	All Other Vapor Products	164	\$45,996,799	\$0	\$45,996,799	0.27
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$149,251,667	\$0	\$149,251,667	0.09
63	Spirits Sales to On-premises Licensees	251	\$195,637,408	\$5,796,416	\$189,840,992	0.137
64	Spirits Liter Sales to On-premises Licensees	253	\$10,205,439	\$0	\$10,205,439	2.4408
65	Spirits Sales to Consumers	252	\$938,165,991	\$3,351,674	\$934,814,317	0.205
66	Spirits Liter Sales to Consumers	254	\$43,403,053	\$0	\$43,403,053	3.7708
67	Refuse Collection	64	\$2,472,542,996	\$731,565,689	\$1,740,977,307	0.036
68	Hazardous Substance Tax by Value	65	\$3,373,638,020	\$55,029,175	\$3,318,608,845	0.007
69	Hazardous Substance Tax by Volume	81	\$249,177,769	\$0	\$249,177,769	1.2
70	Intermediate Care Facility	79	\$159,145,160	\$0	\$159,145,160	0.06
71	Solid Fuel Burning Device Fee	59	\$8,044	\$0	\$8,044	30
72	Syrup Tax	54	\$6,336,342	\$0	\$6,336,342	1
73	Tire Fee	73	\$5,159,126	\$0	\$5,159,126	0.9
74	Studded Tire Fee	77	\$73,999	\$0	\$73,999	4.5
75	Local 911 Wireline	793	\$7,952,049	\$0	\$7,952,049	0.95
76	Local 911 Wireless Tax	794	\$80,087,720	\$0	\$80,087,720	0.95
77	Local 911 VOIP Tax	795	\$15,566,917	\$0	\$15,566,917	0.95
78	Local 911 Prepaid Wireless Tax	796	\$12,366,901	\$0	\$12,366,901	0.95
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$7,965,847	\$0	\$7,965,847	0.24
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$80,619,102	\$0	\$80,619,102	0.24
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$15,640,660	\$0	\$15,640,660	0.24
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$12,632,229	\$0	\$12,632,229	0.24
	Total:		\$113,328,246,336	\$795,742,954	\$112,532,503,382	

Tax Due
\$952,646
\$13,340,418
\$14,684,308
\$16,319,451
\$13,565,921
\$11,437,613
\$151,215,176
\$69,127,916
\$1,188,702,248
\$35,019,455
\$166,754,610
\$9,027,299
\$14,374,425
\$669,553,471
\$2,309,883,351
\$169,030,214
\$56,371,910
\$6,292,508
\$6,425,089
\$377,378
\$4,242,533
\$1,369,115,404
\$2,781,917
\$885,748
\$0
\$0
\$741,184
\$84,328
\$74,018,624
\$15,847,532
\$53,865,069
\$488,326
\$581,498
\$234,250
\$1,188,328
\$20,972
\$1,063,536
\$1,782,300
\$17,262,267
\$24,584,342
\$394,025
\$1,383,698
\$6,493,021,288

Tax Due
\$14,780,767,468
\$564,020,118
\$52,561,961
\$8,611,047
\$15,405,960,594
\$80,492,289
\$17,932,001
\$308,430,911
\$75,041,030
\$50,735,367
\$2,555,698
\$7,346,734
\$6,943,807
\$549,477,837
\$15,803,937
\$30,451,128
\$3,255,357
\$2,831,414
\$65,895,330
\$10,991,476
\$12,419,136
\$13,432,650
\$26,008,216
\$24,909,436
\$191,636,935
\$163,664,232
\$62,675,183
\$23,230,262
\$299,013,323
\$9,548,710
\$241,320
\$6,336,342
\$4,643,213
\$332,996
\$7,554,447
\$76,083,334
\$14,788,571
\$11,748,556
\$1,911,803
\$19,348,584
\$3,753,758
\$3,031,735
\$1,105,541,384