

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$62,586,396	\$4,049,932	\$58,536,464	0.00484	\$283,316
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,584,731,042	\$110,764,966	\$2,473,966,076	0.00138	\$3,414,073
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,514,645,614	\$216,950,470	\$1,297,695,144	0.00275	\$3,568,662
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,460,144,217	\$449,642,026	\$1,010,502,191	0.00484	\$4,890,831
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,481,479,185	\$8,034,009	\$2,473,445,176	0.00138	\$3,413,354
6	Processing for Hire/Printing and Publishing	10	\$679,289,943	\$31,303,949	\$647,985,994	0.00484	\$3,136,252
7	Manufacturing	7	\$7,820,859,303	\$252,463,710	\$7,568,395,593	0.00484	\$36,631,035
8	Royalties	80	\$1,642,620,082	\$341,390,840	\$1,301,229,242	0.015	\$19,518,439
9	Wholesaling	3	\$88,905,537,199	\$26,071,356,664	\$62,834,180,535	0.00484	\$304,117,434
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,318,026,485	\$260,050,959	\$2,057,975,526	0.00484	\$9,960,602
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,021,466,831	\$3,214,810,731	\$2,806,656,100	0.015	\$42,099,842
12	For Profit Hospitals; Scientific R&D	135	\$294,524,915	\$142,156,846	\$152,368,069	0.015	\$2,285,521
13	Cleanup of Radioactive Waste for US Government	83	\$795,962,021	\$5,121,177	\$790,840,844	0.00471	\$3,724,860
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$18,994,616,369	\$4,574,323,484	\$14,420,292,885	0.015	\$216,304,393
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$48,010,060,274	\$12,609,106,409	\$35,400,953,865	0.0175	\$619,516,693
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,223,790,546	0.012	\$50,685,487
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$7,578,854
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,269,528	\$56,488,740	\$93,780,788	0.0163	\$1,528,627
19	Retailing of Interstate Transportation Equip	19	\$435,028,326	\$99,964,514	\$335,063,812	0.00484	\$1,621,709
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$419,161,300	\$382,131,354	\$37,029,946	0.00275	\$101,832
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,250,556,985	\$2,119,362,670	\$131,194,315	0.009	\$1,180,749
22	Retailing	2	\$97,146,438,388	\$21,589,762,662	\$75,556,675,726	0.00471	\$355,871,943
23	Non-Manufacturing Aerospace Product Development	188	\$73,902,072	\$5,423,314	\$68,478,758	0.009	\$616,309
24	Federal Aviation Administration (FAR) Repair Station	189	\$81,541,160	\$1,077,581	\$80,463,579	0.0029	\$233,666
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$78,692,413	\$74,171,085	\$4,521,328	0.00275	\$12,434
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,724,705,144	\$3,948,871	\$3,720,756,273	0.00484	\$18,008,460
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,089,713,488	\$1,937,769,527	\$1,151,943,961	0.00484	\$5,575,409
31	Retailing of Commercial Airplanes or Components	1007	\$8,065,878,058	\$2,576,247,512	\$5,489,630,546	0.00484	\$26,569,812
32	Manufacturing of Commercial Airplane Tooling	1008	\$28,070,637	\$578,262	\$27,492,375	0.00484	\$133,063
33	Wholesaling of Commercial Airplane Tooling	1009	\$35,019,691	\$8,243,378	\$26,776,313	0.00484	\$129,597
34	Retailing of Commercial Airplane Tooling	1010	\$38,781,127	\$20,861,300	\$17,919,827	0.00471	\$84,402
35	Publication of Newspapers	126	\$88,114,164	\$166,989	\$87,947,175	0.0035	\$307,815
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$80,187,806	\$702,010	\$79,485,796	0.00342	\$272,159
38	Extracting Timber, Extracting for Hire Timber	301	\$146,940,998	\$9,591,850	\$137,349,148	0.00342	\$470,283
39	Manufacturing of Timber or Wood Products	302	\$1,075,750,384	\$94,131,079	\$981,619,305	0.00342	\$3,361,065
40	Wholesaling of Timber or Wood Products	303	\$2,909,151,545	\$1,403,266,162	\$1,505,885,383	0.00342	\$5,156,152
41	Sale of Standing Timber	304	\$34,796,853	\$100,000	\$34,696,853	0.00342	\$118,802
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$124,927,413	\$1,194,504	\$123,732,909	0.00275	\$340,266
	Total:		\$303,664,177,356	\$78,676,709,536	\$229,211,258,366		\$1,752,824,202

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	State Sales Tax and Use Tax						
43	Retail Sales	1	\$98,048,073,030	\$39,165,289,275	\$58,882,783,755	0.065	\$3,827,380,944
44	Use Tax	5	\$2,451,010,558	\$0	\$2,451,010,558	0.065	\$159,315,686
45	Motor Vehicle Sales / Leases	120	\$4,304,071,785	\$0	\$4,304,071,785	0.003	\$12,912,215
46	Self-Produced Fuel Use Tax	270	\$67,848,506	\$0	\$67,848,506	0.03852	\$2,613,524
	Total:		\$104,871,003,879	\$39,165,289,275	\$65,705,714,604		\$4,002,222,369
	State Public Utility Tax						
47	Water Distribution	60	\$483,257,770	\$46,768,803	\$436,488,967	0.05029	\$21,951,030
48	Sewer Collection	61	\$232,541,930	\$111,720,200	\$120,821,730	0.03852	\$4,654,053
49	Power	49	\$2,880,147,049	\$811,014,642	\$2,069,132,407	0.03873	\$80,145,775
50	Gas Distribution-Telegraph	26	\$578,587,581	\$2,350,561	\$576,237,020	0.03852	\$22,196,650
51	Motor Transportation-Railroad-Railroad Car	8	\$3,229,743,438	\$2,469,799,029	\$759,944,409	0.01926	\$14,636,529
52	Log Hauling Over Public Highways	125	\$96,527,950	\$42,679,433	\$53,848,517	0.0137	\$737,509
53	Urban Transportation/Vessels Under 65 ft	12	\$549,105,767	\$188,304,871	\$360,800,896	0.00642	\$2,316,342
54	Other Public Service Business	13	\$521,278,789	\$429,390,960	\$91,887,829	0.01926	\$1,769,760
	Total:		\$8,571,190,274	\$4,102,028,499	\$4,469,161,775		\$148,407,648
	Other Taxes						
55	Litter Tax	36	\$27,328,917,284	\$0	\$27,328,917,284	0.00015	\$4,099,338
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,844,112	\$0	\$7,844,112	0.95	\$7,451,906
57	Cigar Tax (\$0.69 or more)	194	\$1,365,052	\$0	\$1,365,052	0.65	\$887,284
58	Little Cigar Tax (acetate integrated filters)	198	\$5,609,325	\$0	\$5,609,325	0.15125	\$848,410
59	Moist Snuff (1.2 oz. or less)	162	\$7,657,589	\$0	\$7,657,589	2.526	\$19,343,070
60	Moist Snuff (more than 1.2 oz.)	163	\$1,614,749	\$0	\$1,614,749	2.105	\$3,399,047
61	All Other Vapor Products	164	\$13,154,084	\$0	\$13,154,084	0.27	\$3,551,603
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$41,561,844	\$0	\$41,561,844	0.09	\$3,740,566
63	Spirits Sales to On-premises Licensees	251	\$50,235,325	\$1,635,647	\$48,599,678	0.137	\$6,658,156
64	Spirits Liter Sales to On-premises Licensees	253	\$2,502,827	\$0	\$2,502,827	2.4408	\$6,108,900
65	Spirits Sales to Consumers	252	\$275,692,670	\$607,617	\$275,085,053	0.205	\$56,392,436
66	Spirits Liter Sales to Consumers	254	\$12,032,857	\$0	\$12,032,857	3.7708	\$45,373,497
67	Refuse Collection	64	\$623,583,519	\$184,695,147	\$438,888,372	0.036	\$15,799,981
68	Hazardous Substance Tax by Value	65	\$784,214,550	\$7,500,006	\$776,714,544	0.007	\$5,437,002
69	Hazardous Substance Tax by Volume	81	\$63,398,635	\$0	\$63,398,635	1.2	\$76,078,362
70	Intermediate Care Facility	79	\$39,470,606	\$0	\$39,470,606	0.06	\$2,368,236
71	Solid Fuel Burning Device Fee	59	\$2,745	\$0	\$2,745	30	\$82,350
72	Syrup Tax	54	\$1,593,074	\$0	\$1,593,074	1	\$1,593,074
73	Tire Fee	73	\$1,696,830	\$0	\$1,696,830	0.9	\$1,527,147
74	Studded Tire Fee	77	\$63,293	\$0	\$63,293	4.5	\$284,819
75	Local 911 Wireline	793	\$1,889,902	\$0	\$1,889,902	0.95	\$1,795,407
76	Local 911 Wireless Tax	794	\$20,479,514	\$0	\$20,479,514	0.95	\$19,455,538
77	Local 911 VOIP Tax	795	\$4,091,215	\$0	\$4,091,215	0.95	\$3,886,654
78	Local 911 Prepaid Wireless Tax	796	\$3,036,755	\$0	\$3,036,755	0.95	\$2,884,917
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,891,238	\$0	\$1,891,238	0.24	\$453,897
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,479,544	\$0	\$20,479,544	0.24	\$4,915,091
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$4,107,527	\$0	\$4,107,527	0.24	\$985,806
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,870,449	\$0	\$2,870,449	0.24	\$688,908
	Total:		\$29,321,057,114	\$194,438,417	\$29,126,618,697		\$296,091,402