

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
Calendar 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
<b>State Business and Occupation Tax</b>							
1	Extracting-Extracting for Hire	16	\$191,879,212	\$7,387,830	\$184,491,382	0.00484	\$892,938
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$10,254,237,508	\$462,739,031	\$9,791,498,477	0.00138	\$13,512,268
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$5,117,730,243	\$541,522,842	\$4,576,207,401	0.00275	\$12,584,570
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$4,687,260,754	\$1,085,733,863	\$3,601,526,891	0.00484	\$17,431,390
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$10,886,218,586	\$21,429,105	\$10,864,789,481	0.00138	\$14,993,409
6	Processing for Hire/Printing and Publishing	10	\$2,455,705,802	\$102,337,778	\$2,353,368,024	0.00484	\$11,390,301
7	Manufacturing	7	\$31,204,379,803	\$1,013,638,351	\$30,190,741,452	0.00484	\$146,123,189
8	Royalties	80	\$7,204,361,664	\$1,703,107,001	\$5,501,254,663	0.015	\$82,518,820
9	Wholesaling	3	\$333,466,664,148	\$95,076,476,718	\$238,390,187,430	0.00484	\$1,153,808,507
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,625,814,089	\$724,523,134	\$7,901,290,955	0.00484	\$38,242,248
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$25,772,542,348	\$13,234,535,927	\$12,538,006,421	0.015	\$188,070,096
12	For Profit Hospitals; Scientific R&D	135	\$1,298,858,094	\$642,723,906	\$656,134,188	0.015	\$9,842,013
13	Cleanup of Radioactive Waste for US Government	83	\$3,121,513,313	\$21,283,235	\$3,100,230,078	0.00471	\$14,602,084
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$58,850,350,607	\$15,318,701,252	\$43,531,649,355	0.015	\$652,974,740
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$193,103,166,966	\$47,297,944,176	\$145,805,222,790	0.0175	\$2,551,591,399
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$18,381,992,504	0.012	\$220,583,910
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$57,468,784
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$604,707,738	\$240,585,741	\$364,121,997	0.017	\$6,190,074
19	Retailing of Interstate Transportation Equip	19	\$1,657,364,685	\$281,313,351	\$1,376,051,334	0.00484	\$6,660,088
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$1,975,105,724	\$1,881,844,236	\$93,261,488	0.00275	\$256,469
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$11,805,846,061	\$11,274,794,446	\$531,051,615	0.009	\$4,779,465
22	Retailing	2	\$382,985,137,023	\$83,305,841,593	\$299,679,295,430	0.00471	\$1,411,489,481
23	Non-Manufacturing Aerospace Product Development	188	\$320,710,413	\$11,808,321	\$308,902,092	0.009	\$2,780,119
24	Federal Aviation Administration (FAR) Repair Station	189	\$347,112,120	\$5,661,600	\$341,450,520	0.0029	\$991,572
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	\$220,542,359	\$5,407,263	\$215,135,096	0.00275	\$591,622
28	Wholesaling of Solar Energy Systems	128	\$284,691,379	\$246,354,176	\$38,337,203	0.00275	\$105,427
29	Manufacturing of Commercial Airplanes or Components	1005	\$15,867,522,563	\$20,568,645	\$15,846,953,918	0.00484	\$76,699,257
30	Wholesaling of Commercial Airplanes or Components	1006	\$12,285,243,827	\$8,098,110,232	\$4,187,133,595	0.00484	\$20,265,727
31	Retailing of Commercial Airplanes or Components	1007	\$27,924,207,873	\$11,845,684,907	\$16,078,522,966	0.00484	\$77,820,051
32	Manufacturing of Commercial Airplane Tooling	1008	\$131,340,191	\$1,242,530	\$130,097,661	0.00484	\$629,673
33	Wholesaling of Commercial Airplane Tooling	1009	\$146,113,269	\$44,213,859	\$101,899,410	0.00484	\$493,193
34	Retailing of Commercial Airplane Tooling	1010	\$190,411,064	\$89,166,483	\$101,244,581	0.00471	\$476,862
35	Publication of Newspapers	126	\$324,522,590	\$895,890	\$323,626,700	0.0035	\$1,132,693
36	Parimutuel Wagering	193	\$59,828,664	\$45,197,085	\$14,631,579	0.002	\$29,263
37	Processing for Hire Timber Products	300	\$301,955,580	\$203,003	\$301,752,577	0.00342	\$1,033,201
38	Extracting Timber, Extracting for Hire Timber	301	\$457,144,424	\$18,787,558	\$438,356,866	0.00342	\$1,500,934
39	Manufacturing of Timber or Wood Products	302	\$4,135,224,892	\$376,944,833	\$3,758,280,059	0.00342	\$12,868,351
40	Wholesaling of Timber or Wood Products	303	\$11,449,785,052	\$5,511,735,231	\$5,938,049,821	0.00342	\$20,331,883
41	Sale of Standing Timber	304	\$93,408,420	\$0	\$93,408,420	0.00342	\$319,830
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$430,811,893	\$3,145,791	\$427,666,102	0.00275	\$1,176,082
	<b>Total:</b>		<b>\$1,170,239,420,941</b>	<b>\$300,563,590,923</b>	<b>\$888,057,822,522</b>		<b>\$6,835,251,983</b>
<b>State Sales Tax and Use Tax</b>							
43	Retail Sales	1	\$386,988,710,182	\$155,475,748,637	\$231,512,961,545	0.065	\$15,048,342,500
44	Use Tax	5	\$9,826,407,126	\$0	\$9,826,407,126	0.065	\$638,716,463
45	Motor Vehicle Sales / Leases	120	\$17,516,825,915	\$0	\$17,516,825,915	0.003	\$52,550,478
46	Self-Produced Fuel Use Tax	270	\$142,886,457	\$0	\$142,886,457	0.03852	\$5,503,986
	<b>Total:</b>		<b>\$414,474,829,680</b>	<b>\$155,475,748,637</b>	<b>\$258,999,081,043</b>		<b>\$15,745,113,427</b>
<b>State Public Utility Tax</b>							
47	Water Distribution	60	\$1,878,420,905	\$175,329,327	\$1,703,091,578	0.05029	\$85,648,475
48	Sewer Collection	61	\$943,877,837	\$462,101,440	\$481,776,397	0.03852	\$18,558,027
49	Power	49	\$12,811,156,351	\$4,316,584,414	\$8,494,571,937	0.03873	\$329,028,749
50	Gas Distribution-Telegraph	26	\$2,197,253,206	\$15,576,985	\$2,181,676,221	0.03852	\$84,038,168
51	Motor Transportation-Railroad-Railroad Car	8	\$11,217,504,744	\$8,679,153,199	\$2,538,351,545	0.01926	\$48,888,651
52	Log Hauling Over Public Highways	125	\$294,973,368	\$121,532,879	\$173,440,489	0.0137	\$2,375,441
53	Urban Transportation/Vessels Under 65 ft	12	\$1,647,503,493	\$444,395,906	\$1,203,107,587	0.00642	\$7,723,951
54	Other Public Service Business	13	\$1,758,149,697	\$1,386,411,783	\$371,737,914	0.01926	\$7,159,672

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
Calendar 2023

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>Total:</b>		<b>\$32,748,839,601</b>	<b>\$15,601,085,933</b>	<b>\$17,147,753,668</b>		<b>\$583,421,134</b>
	<b>Other Taxes</b>						
55	Litter Tax	36	\$108,705,444,583	\$0	\$108,705,444,583	0.00015	\$16,305,817
56	Tobacco Products/Cigars (less than \$0.69)	20	\$35,005,352	\$0	\$35,005,352	0.95	\$33,255,084
57	Cigar Tax (\$0.69 or more)	194	\$6,272,974	\$0	\$6,272,974	0.65	\$4,077,433
58	Little Cigar Tax (acetate integrated filters)	198	\$18,039,594	\$0	\$18,039,594	0.15125	\$2,728,489
59	Moist Snuff (1.2 oz. or less)	162	\$26,404,248	\$0	\$26,404,248	2.526	\$66,697,130
60	Moist Snuff (more than 1.2 oz.)	163	\$5,625,656	\$0	\$5,625,656	2.105	\$11,842,006
61	All Other Vapor Products	164	\$50,875,525	\$0	\$50,875,525	0.27	\$13,736,392
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	140,453,951	0	140,453,951	0.09	\$12,640,856
63	Spirits Sales to On-premises Licensees	251	\$201,599,554	\$6,148,351	\$195,451,203	0.137	\$26,776,815
64	Spirits Liter Sales to On-premises Licensees	253	10,286,142	0	10,286,142	2.4408	\$25,106,415
65	Spirits Sales to Consumers	252	937,565,634	1,730,885	935,834,749	0.205	\$191,846,124
66	Spirits Liter Sales to Consumers	254	\$43,033,412	\$0	\$43,033,412	3.7708	\$162,270,390
67	Refuse Collection	64	\$2,670,042,229	\$796,078,316	\$1,873,963,913	0.036	\$67,462,701
68	Hazardous Substance Tax by Value	65	\$2,573,692,931	\$100,438,729	\$2,473,254,202	0.007	\$17,312,779
69	Hazardous Substance Tax by Volume	81	\$248,655,505	\$0	\$248,655,505	1.4	\$348,117,707
70	Intermediate Care Facility	79	\$167,557,508	\$0	\$167,557,508	0.06	\$10,053,450
71	Solid Fuel Burning Device Fee	59	\$7,785	\$0	\$7,785	30	\$233,550
72	Syrup Tax	54	\$6,483,142	\$0	\$6,483,142	1	\$6,483,142
73	Tire Fee	73	\$5,040,766	\$0	\$5,040,766	0.9	\$4,536,689
74	Studded Tire Fee	77	\$49,584	\$0	\$49,584	4.5	\$223,128
75	Local 911 Wireline	793	\$6,833,803	\$0	\$6,833,803	0.95	\$6,492,113
76	Local 911 Wireless Tax	794	\$83,373,257	\$0	\$83,373,257	0.95	\$79,204,594
77	Local 911 VOIP Tax	795	\$15,074,997	\$0	\$15,074,997	0.95	\$14,321,247
78	Local 911 Prepaid Wireless Tax	796	\$11,647,453	\$0	\$11,647,453	0.95	\$11,065,080
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$6,833,870	\$0	\$6,833,870	0.4	\$2,733,548
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$83,342,184	\$0	\$83,342,184	0.4	\$33,336,874
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$15,334,749	\$0	\$15,334,749	0.4	\$6,133,900
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$11,102,729	\$0	\$11,102,729	0.4	\$4,441,092
	<b>Total:</b>		<b>\$116,085,679,117</b>	<b>\$904,396,281</b>	<b>\$115,181,282,836</b>		<b>\$1,179,434,545</b>