

**Table 10****NUMBER OF STATE EXCISE TAXPAYERS****Registered Accounts by County and Reporting Frequency As of July 1, 2023**

County	Monthly	Quarterly	Annual <sup>1</sup>	Nonreporter <sup>2</sup>	Total
Adams	252	425	363	385	1,425
Asotin	230	344	298	135	1,007
Benton	2,964	4,409	4,064	1,486	12,923
Chelan	1,956	2,662	2,217	1,179	8,014
Clallam	1,447	2,568	1,980	597	6,592
Clark	6,660	12,488	11,711	3,297	34,156
Columbia	72	115	108	78	373
Cowlitz	1,266	2,145	1,727	516	5,654
Douglas	500	935	810	489	2,734
Ferry	89	175	144	60	468
Franklin	1,280	1,971	1,813	869	5,933
Garfield	24	50	43	97	214
Grant	1,397	1,949	1,761	1,198	6,305
Grays Harbor	1,141	1,765	1,374	491	4,771
Island	1,335	2,611	2,370	698	7,014
Jefferson	670	1,392	1,377	411	3,850
King	42,046	62,879	68,897	20,117	193,939
Kitsap	3,888	6,660	6,327	2,142	19,017
Kittitas	1,035	1,493	1,299	436	4,263
Klickitat	395	718	612	289	2,014
Lewis	1,338	2,186	1,877	690	6,091
Lincoln	191	285	271	478	1,225
Mason	804	1,714	1,338	440	4,296
Okanogan	819	1,194	1,155	692	3,860
Pacific	404	679	525	205	1,813
Pend Oreille	170	382	282	100	934
Pierce	12,591	20,951	19,228	5,654	58,424
San Juan	819	1,259	1,071	327	3,476
Skagit	2,502	3,669	3,197	1,145	10,513
Skamania	119	304	264	60	747
Snohomish	13,143	20,442	18,145	5,160	56,890
Spokane	8,210	13,340	12,429	3,598	37,577
Stevens	638	1,222	1,089	382	3,331
Thurston	4,152	7,213	7,185	2,407	20,957
Wahkiakum	57	144	123	29	353
Walla Walla	963	1,523	1,414	617	4,517
Whatcom	4,337	6,956	6,930	2,402	20,625
Whitman	488	711	726	630	2,555
Yakima	3,241	4,573	4,226	2,320	14,360
SUBTOTAL	123,633	196,501	190,770	62,306	573,210
Out-Of-State	47,306	41,628	35,516	17,805	142,255
<b>TOTAL</b>	<b>170,939</b>	<b>238,129</b>	<b>226,286</b>	<b>80,111</b>	<b>715,465</b>

<sup>1</sup> Includes seasonal and capital gains tax registrations; however, some of these taxpayers may not be required to file a return in any given tax year.

<sup>2</sup> Businesses that meet ALL of the following criteria are not required to file monthly, quarterly, or annual returns:

Business activity does not require the collection of retail sales tax.

Gross proceeds of sales, gross income, or value of products for all business and occupation tax classifications is less than \$28,000 per year; or \$46,667 dollars per year for persons generating at least fifty percent of their taxable amount from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and 82.04.285.

Gross income of the business for all public utility tax classifications is less than \$24,000 per year.

The business does not owe any other tax or fee to the Department of Revenue.