

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1 2024**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January to March 2024**

**Research and Fiscal Analysis Division  
Kathy Oline, Assistant Director**

**Contact: (360) 534-1550**

**July 2024**

The Quarterly Business Review can be found on the Internet at  
<https://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

Please address comments on the Department of Revenue's  
Internet services to Taxpayer Services at:  
[Communications@DOR.WA.GOV](mailto:Communications@DOR.WA.GOV)

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, Dial 711 for free Washington Relay Service, request phone number 1-360-534-1550.

# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

## TABLE OF CONTENTS

### OVERVIEW

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING**  
Amounts by Tax Types and Tax Classifications

**Table 3&4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES**  
Previous to Current Period Comparison

**Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)**  
**TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>)  
& TAX CLASSIFICATION**

### APPENDIX A: FREQUENTLY ASKED QUESTIONS

---

<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

*Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.*

Table 1 breaks down the State GBI by major and minor industry groups<sup>2</sup>. A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

**Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING**

*Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.*

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

**Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES**

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State\*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

**Table 3A-4A: Taxable Retail Sales for All Cities and Counties.** It provides the total of Local taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

**Taxable Retail Sales by Industry (NAICS<sup>1</sup>)** break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

\*See Table 6 for the breakdown of the State level retail sales tax.

---

<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

## STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

### **Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.*

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups<sup>2</sup>.

### **Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local**\* retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups<sup>2</sup>.

\*See Table 3-County and Table 4-City breakdown of Local TRS reported.

### **Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & TAX CLASSIFICATION**

*The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.*

Table 7 breaks down the State Public Utility taxes by type of utility industry.

---

<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	841	\$579,281,549
Forestry & Logging 113	473	\$316,921,162
Fishing & Hunting 114	147	\$50,777,549
Ag & Forestry Support Activities 115	478	\$215,908,879
<b>Total:</b>	<b>1,939</b>	<b>\$1,162,889,139</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	94	\$75,992,356
Other Extraction & Support Act. 211, 2121, 2122, 213	41	\$48,250,930
<b>Total:</b>	<b>135</b>	<b>\$124,243,286</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	15	\$646,825,351
Alternative Power Generation 221114-221117	18	\$50,373,545
Other Electric Power Generation 221112, 221113, 221118	9	\$120,443,301
Electric Power Generation & Trans. 221121, 221122	64	\$3,149,409,366
Natural Gas Distribution 2212	13	\$1,712,045,969
Water & Sewer 2213	561	\$1,266,582,554
<b>Total:</b>	<b>680</b>	<b>\$6,945,680,086</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	19,770	\$4,810,104,033
Nonresidential Building 2362	865	\$4,493,879,373
Heavy Construction & Highways 237	1,087	\$2,275,269,400
Special Trade Contractors 238	25,354	\$9,649,842,447
Electrical 23821	3,079	\$1,967,393,130
Plumbing & Heating 23822	3,287	\$2,108,691,865
Painting 23832	3,281	\$284,456,906
Masonry/drywall 23814, 23831	1,578	\$547,741,910
Roofing 23816	1,243	\$470,443,599
Other Contractors 238 Not Listed Above	12,886	\$4,271,115,037
<b>Total:</b>	<b>47,076</b>	<b>\$21,229,095,253</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,532	\$5,665,379,539
Milling Of Grains 3112	16	\$295,329,911
Fruits & Vegetables 3114	80	\$1,566,899,968
Dairy Products 3115	31	\$683,405,945
Meat Products 3116	66	\$640,598,364
Seafood Products 3117	44	\$878,981,694
Bakery Products 3118	950	\$612,531,399
Other Food Items 3111, 3113, 3119	345	\$987,632,258
Beverages 312	1,078	\$681,183,066
Textiles 313,314	282	\$214,770,693
Apparel 315	287	\$44,462,439
Leather & Allied Products 316	42	\$44,188,121
Lumber & Wood Products 321	452	\$2,208,911,832
Sawmills 3211	75	\$842,538,823
Plywood & Trusses 3212	39	\$317,534,983
Millwork, Windows, Wood Products 3219	338	\$1,048,838,026
Paper Products 322	107	\$1,578,908,230
Pulp & Paper Mills 3221	30	\$803,298,181

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Other Paper Products 3222	77	\$775,610,049
Commercial Printing 323	789	\$244,575,937
Petroleum & Coal Products 324	35	\$4,837,414,368
Petroleum Refining 32411	14	\$4,550,891,444
Asphalt/petroleum/coal Products 32412, 32419	21	\$286,522,924
Chemicals 325	580	\$1,684,886,298
Chemicals, Pesticides & Fertilizers 3251, 3253	90	\$533,857,854
Resins, Synthetic Fibers & Filaments 3252	30	\$207,843,644
Pharmaceuticals 3254	270	\$751,686,253
Paint, Coating & Adhesives 3255	25	\$23,871,973
Soap, Cleaning Compound & Toiletries 3256	105	\$60,153,326
Other Chemical Products 3259	60	\$107,473,248
Plastics & Rubber Products 326	254	\$791,580,295
Nonmetallic Minerals 327	290	\$731,344,625
Primary Metals 331	128	\$729,050,107
Iron & Steel Mills 3311, 3312	61	\$379,949,242
Aluminum Smelting 3313	15	\$100,606,882
Other Nonferrous Metals 3314	21	\$46,780,948
Foundries 3315	31	\$201,713,035
Fabricated Metal Products 332	1,286	\$2,046,657,426
Machinery 333	732	\$1,654,387,493
Farm & Construction Implements 3331	103	\$181,040,487
Industrial Machinery 3332	137	\$288,201,811
Commercial & Other Equipment 3333-3336 & 3339	492	\$1,185,145,195
Computers & Electronics 334	549	\$3,208,810,527
Computer Hardware 3341	41	\$58,540,647
Telephone & Communications Equipment 3342	61	\$435,660,466
Audio & Video Equipment 3343	30	\$40,878,519
Semiconductors 3344	100	\$871,057,996
Instruments 3345	275	\$1,782,876,479
Software, Other Magnetic & Optical Media 3346	42	\$19,796,420
Electrical Equipment & Appliances 335	185	\$1,242,915,275
Lighting Equipment 3351	48	\$60,667,005
Household Appliances 3352	16	\$9,048,374
Other Electric Equipment 3353, 3359	121	\$1,173,199,896
Transportation Equipment 336	497	\$11,917,160,205
Motor Vehicles & Parts 3361, 3362, 3363	156	\$765,366,788
Aircraft, Aerospace & Parts 3364	123	\$10,661,598,458
Ships & Boats 3366	162	\$442,941,715
Railroad, Other Transportation Equip. 3365, 3369	56	\$47,253,244
Furniture & Related Products 337	502	\$397,730,067
Other Manufacturing 339	1,530	\$1,661,462,406
Other Medical Equip & Supplies 339112, 339115	162	\$217,619,973
Dental Laboratories 339116	188	\$53,408,185
Sporting And Athletic Goods 33992	94	\$193,694,199
All Other Miscellaneous Mfg 3399 Not Listed Above	1,086	\$1,196,740,049
<b>Total:</b>	<b>11,137</b>	<b>\$41,585,778,949</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	9,013	\$25,212,314,262
Motor Vehicles & Parts 4231	617	\$4,320,147,166
Furniture & Home Furnishings 4232	494	\$403,908,013
Lumber & Construction Materials 4233	737	\$2,458,474,434

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Professional & Commercial Equipment 4234	1,607	\$4,260,664,251
Metal & Mineral (except Petroleum) 4235	312	\$1,086,817,091
Electrical Equipment 4236	1,128	\$2,532,175,353
Hardware, Plumbing, Heating Equipment 4237	567	\$1,531,927,408
Machinery & Equipment 4238	1,953	\$4,324,502,834
Sporting & Recreational Goods & Supplies 423910	387	\$387,638,691
Toy & Hobby Goods & Supplies 423920	111	\$1,196,269,284
Other Misc Durable Goods 423930, 423940, 423990	1,100	\$2,709,789,737
Nondurable Goods: 424	6,303	\$26,661,993,366
Paper & Paper Products 4241	264	\$644,855,318
Drugs & Sundries 4242	447	\$3,482,243,674
Apparel 4243	432	\$830,189,771
Food Products 4244	1,883	\$10,613,269,799
Farm Products 4245	283	\$463,430,344
Chemicals & Plastics 4246	451	\$957,515,892
Petroleum Products 4247	162	\$5,261,984,473
Beer & Ale 424810	104	\$262,822,110
Wine & Distilled Alcoholic Beverages 424820	517	\$1,087,259,289
Farm Supplies 42491	243	\$1,151,239,098
Tobacco & Tobacco Products 42494	94	\$279,367,568
Other Misc Nondurable Goods 4249 Not Listed Above	1,423	\$1,627,816,030
Electronic Markets, Agents, Brokers 425	668	\$782,954,397
<b>Total:</b>	<b>15,984</b>	<b>\$52,657,262,025</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,555	\$8,535,671,587
New & Used Auto Dealers 4411	1,460	\$6,633,397,477
Rv, Boat, Motorcycle Dealers 4412	555	\$702,598,499
Automotive Parts & Tires 4413	1,540	\$1,199,675,611
Bldg. Materials, Garden Supplies 444	2,973	\$3,157,010,739
Building Materials 4441	1,924	\$2,701,672,790
Lawn & Garden Supplies 4442	1,049	\$455,337,949
Food & Beverages (off-premises) 445	4,693	\$6,418,557,807
Grocery & Convenience Retailers 4451	2,271	\$5,684,386,048
Other Food Stores/specialty Foods 4452	1,456	\$531,499,278
Beer, Wine And Liquor Retailers 4453	966	\$202,672,481
Furniture, Home Furnishings, Electronics, And Appliance 449	4,493	\$4,885,307,605
Furniture & Home Furnishings 4491	1,879	\$1,005,842,200
Electronics & Appliances 4492	2,614	\$3,879,465,405
Electronic & Appliance Retailers 449210	2,614	\$3,879,465,405
Department Stores 4551	20	\$220,293,834
General Merchandise Retailers 4552	3,213	\$9,888,915,926
Warehouse Clubs And Superstores 455211	9	\$9,406,399,317
All Other General Merchandise Retailers 455219	3,204	\$482,516,609
Drug Stores & Personal Care Retailers 456	3,872	\$3,992,226,317
Gas Stations (incl. Convenience Stores) 457	1,462	\$3,183,210,088
Apparel & Accessories 458	4,850	\$1,439,862,930
Clothing Retailers 4581	3,519	\$1,092,688,352
Shoe Retailers 4582	200	\$107,261,132
Jewelry & Luggage Retailers 4583	1131	\$239,913,446
Sporting Goods, Toy/hobby/book/music/misc 459	20,101	\$9,193,832,408
Sporting Goods 45911	1,687	\$756,609,041
Hobby & Toy Retailers 45912	721	\$551,853,219

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE



**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Sewing Supplies 45913	303	\$40,573,087
Musical Instruments 45914	248	\$73,642,542
Book Retailers And News Dealers 4592	592	\$108,197,412
Miscellaneous Retailers 4599	16,550	\$7,662,957,107
<b>Total:</b>	<b>49,232</b>	<b>\$50,914,889,241</b>
<b>Transportation 48-492</b>		
Air Transportation 481	51	\$95,698,461
Railroads 482	16	\$56,539,181
Water Transportation 483	46	\$56,161,931
Truck Transportation 484	3,452	\$3,045,334,697
Transit & Ground Passenger Transport 485	323	\$222,160,519
Pipeline Transportation 486	7	\$28,371,557
Scenic & Sightseeing Transportation 487	111	\$25,383,002
Support Activities For Transportation 488	1,335	\$1,716,457,309
Postal Service, Couriers And Messengers 491, 492	579	\$467,717,376
<b>Total:</b>	<b>5,920</b>	<b>\$5,713,824,033</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>264</b>	<b>\$405,895,408</b>
<b>Information 51</b>		
Publishing Industries 513	2,793	\$3,062,393,703
Newspapers 51311	59	\$15,124,847
Books & Periodicals 51312, 51313	349	\$140,714,746
Software 5132	2,307	\$2,516,848,187
Other Publishers 51314, 51319	78	\$389,705,923
Motion Picture Production 512	723	\$326,021,543
Broadcasting And Content Providers 516	264	\$924,763,396
Telecommunications 517	694	\$3,025,241,320
Wired Telecommunications Carriers 517111	257	\$773,536,764
Wireless Telecommunications Carriers 517112, 517122	338	\$1,485,630,510
Satellite And Other Telecommunications 5174, 5178	99	\$766,074,046
Data Proc. Svcs., Hosting 518	733	\$1,644,317,626
Web Search, Libraries, Archives & Other Information Services 519	472	\$920,831,645
<b>Total:</b>	<b>5,679</b>	<b>\$9,903,569,233</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,577	\$8,220,004,204
Securities & Other Financial Investment 523, 525	2,583	\$4,185,913,662
Insurance Agents & Brokers 524	2,556	\$3,458,346,676
Real Estate Agents & Brokers 531	4,214	\$1,799,402,778
Rental Of Tangible Personal Property 532	1,964	\$1,826,655,271
Lessors Of Nonfinancial Intangibles 533	156	\$177,875,259
<b>Total:</b>	<b>13,050</b>	<b>\$19,668,197,850</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	31,722	\$26,076,861,944
Legal Services 5411	4,088	\$1,807,840,695
Accounting Services 5412	2,647	\$1,395,814,861
Architectural Services 54131	947	\$554,285,138
Engineering Services 54133	1,721	\$1,819,312,181
Other Related Services 54132, 54134-54138	910	\$291,280,660

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Specialized Design Services 5414	1,858	\$377,468,864
Computer System Design Services 5415	5,034	\$9,534,257,744
Consulting Services 5416	8,231	\$5,603,567,300
Scientific Research & Development Services 5417	390	\$1,778,821,172
Advertising & Public Relations 5418	981	\$567,772,040
Other Professional Services 5419	4,915	\$2,346,441,289
Management Services 55	336	\$314,702,599
Administrative & Support Services 561	15,794	\$13,552,538,992
Employment Services 5613	956	\$1,416,355,807
Travel Services 5615	389	\$4,309,628,794
Investigation & Security Services 5616	774	\$582,155,395
Building Services & Janitorial 5617	10,795	\$1,293,157,317
Other 5611, 5612, 5614, 5619	2,880	\$5,951,241,679
Waste Treatment/collection 562	729	\$1,403,925,010
Schools (public, Private, Technical) 61	2,801	\$827,926,282
Health Services 62	15,821	\$18,504,586,224
Ambulatory Health Care Services 621	12,907	\$8,741,487,927
Physicians 6211	2,807	\$2,918,084,788
Dentists 6212	2,963	\$1,286,787,017
Other Health Practitioners 6213	6,123	\$1,225,575,385
Outpatient Care Centers 6214	370	\$1,201,146,345
Medical & Diagnostic Laboratories 6215	176	\$517,782,170
Home Health Care 6216	265	\$1,022,677,110
Other Ambulatory Health Care 6219	203	\$569,435,112
Hospitals 622	130	\$8,064,327,139
Nursing & Retirement Homes 623	588	\$934,096,367
Social Services & Day Care 624	2,196	\$764,674,791
Arts, Entertainment, & Recreation 71	5,843	\$1,286,949,811
Performing Arts, Spectator Sports 711	2,442	\$466,610,649
Museums, Historical Sites, Etc. 712	95	\$24,694,488
Amusement, Gambling, Recreation 713	3,306	\$795,644,674
Accommodations 721	4,629	\$981,803,871
Restaurants, Food Services 7223, 7225	13,735	\$5,266,244,778
Drinking Places 7224	1,106	\$265,179,179
Auto Repair & Services 8111	5,810	\$1,134,357,174
Other Repair Services 8112-8114	3,462	\$763,784,176
Personal Services 812	8,930	\$1,062,856,612
Personal Care (barber, Beauty, Etc.) 8121	6,575	\$419,084,848
Death Care Services 8122	201	\$85,357,538
Laundry & Dry Cleaning 8123	535	\$148,483,381
Other Personal Services 8129	1,619	\$409,930,845
Religious, Civic & Other Organizations 813, 814	1000	\$355,166,409
Public Administration, 92	234	\$170,371,847
<b>Total:</b>	<b>111,952</b>	<b>\$71,967,254,908</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>263,048</b>	<b>\$282,278,579,411</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
1st Quarter, 2024

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	\$37,246,653	\$1,001,838	\$36,244,815	0.00484	\$175,425
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,389,537,528	\$109,612,556	\$2,279,924,972	0.00138	\$3,146,296
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,218,277,532	\$92,441,335	\$1,125,836,197	0.00275	\$3,096,050
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,187,297,024	\$250,446,525	\$936,850,499	0.00484	\$4,534,356
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,795,587,738	\$4,103,528	\$2,791,484,210	0.00138	\$3,852,248
6	Processing for Hire/Printing and Publishing	10	\$594,902,612	\$26,187,438	\$568,715,174	0.00484	\$2,752,581
7	Manufacturing	7	\$7,334,721,436	\$222,994,780	\$7,111,726,656	0.00484	\$34,420,757
8	Royalties	80	\$2,002,514,096	\$581,736,419	\$1,420,777,677	0.015	\$21,311,665
9	Wholesaling	3	\$77,509,608,056	\$22,243,908,504	\$55,265,699,552	0.00484	\$267,485,986
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,614,519,569	\$156,942,491	\$1,457,577,078	0.00484	\$7,054,673
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,744,987,393	\$3,532,030,602	\$3,212,956,791	0.015	\$48,194,352
12	For Profit Hospitals; Scientific R&D	135	\$341,012,673	\$178,674,714	\$162,337,959	0.015	\$2,435,069
13	Cleanup of Radioactive Waste for US Government	83	\$852,394,575	\$6,466,110	\$845,928,465	0.00471	\$3,984,323
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,826,932,537	\$2,880,234,865	\$8,946,697,672	0.015	\$134,200,465
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$48,427,305,209	\$11,490,044,279	\$36,937,260,930	0.0175	\$646,402,066
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,849,339,052	0.012	\$58,192,069
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$25,468,591
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$155,255,242	\$60,816,876	\$94,438,366	0.017	\$1,605,452
19	Retailing of Interstate Transportation Equip	19	\$381,271,245	\$45,331,515	\$335,939,730	0.00484	\$1,625,948
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$444,292,133	\$429,907,495	\$14,384,638	0.00275	\$39,558
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,597,582,638	\$2,480,444,562	\$117,138,076	0.009	\$1,054,243
22	Retailing	2	\$89,094,651,305	\$20,602,496,046	\$68,492,155,259	0.00471	\$322,598,051
23	Non-Manufacturing Aerospace Product Development	188	\$127,113,709	\$2,138,664	\$124,975,045	0.009	\$1,124,775
24	Federal Aviation Administration (FAR) Repair Station	189	\$94,181,066	\$1,272,728	\$92,908,338	0.0029	\$269,806
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	\$27,593,269	\$19,299,399	\$8,293,870	0.00275	\$22,808
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,335,628,639	\$5,410,312	\$3,330,218,327	0.00484	\$16,118,257
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,662,131,393	\$1,523,703,890	\$1,138,427,503	0.00484	\$5,509,989
31	Retailing of Commercial Airplanes or Components	1007	\$4,296,236,030	\$2,969,923,465	\$1,326,312,565	0.00484	\$6,419,353
32	Manufacturing of Commercial Airplane Tooling	1008	\$34,898,889	\$15,426	\$34,883,463	0.00484	\$168,836
33	Wholesaling of Commercial Airplane Tooling	1009	\$34,259,990	\$10,350,223	\$23,909,767	0.00484	\$115,723
34	Retailing of Commercial Airplane Tooling	1010	\$41,093,602	\$24,996,548	\$16,097,054	0.00471	\$75,817
35	Publication of Newspapers	126	\$0	\$0	\$0	0	\$0
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.002	\$0
37	Processing for Hire Timber Products	300	\$68,553,786	\$318,861	\$68,234,925	0.00342	\$233,636
38	Extracting Timber, Extracting for Hire Timber	301	\$102,891,185	\$3,528,473	\$99,362,712	0.00342	\$340,218
39	Manufacturing of Timber or Wood Products	302	\$956,789,720	\$81,915,735	\$874,873,985	0.00342	\$2,995,569
40	Wholesaling of Timber or Wood Products	303	\$2,679,571,516	\$1,337,716,462	\$1,341,855,054	0.00342	\$4,594,512
41	Sale of Standing Timber	304	\$15,706,620	\$0	\$15,706,620	0.00342	\$53,779
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$123,413,686	\$157,179	\$123,256,507	0.00275	\$338,955
	<b>Total:</b>		<b>\$272,149,960,294</b>	<b>\$71,376,569,843</b>	<b>\$205,622,729,503</b>		<b>\$1,632,012,257</b>
<b>State Sales Tax and Use Tax</b>							
43	Retail Sales	1	\$90,176,744,553	\$37,326,696,106	\$52,850,048,447	0.065	\$3,435,253,149
44	Use Tax	5	\$2,181,655,121	\$0	\$2,181,655,121	0.065	\$141,807,583
45	Motor Vehicle Sales / Leases	120	\$4,057,100,489	\$0	\$4,057,100,489	0.003	\$12,171,301
46	Self-Produced Fuel Use Tax	270	\$38,283,002	\$0	\$38,283,002	0.03852	\$1,474,661
	<b>Total:</b>		<b>\$96,453,783,165</b>	<b>\$37,326,696,106</b>	<b>\$59,127,087,059</b>		<b>\$3,590,706,694</b>
<b>State Public Utility Tax</b>							
47	Water Distribution	60	\$397,008,726	\$21,869,123	\$375,139,603	0.05029	\$18,865,771
48	Sewer Collection	61	\$238,655,983	\$110,516,369	\$128,139,614	0.03852	\$4,935,938
49	Power	49	\$3,124,446,823	\$585,535,157	\$2,538,911,666	0.03873	\$98,342,204
50	Gas Distribution-Telegraph	26	\$742,872,539	\$3,658,515	\$739,214,024	0.03852	\$28,474,524
51	Motor Transportation-Railroad-Railroad Car	8	\$2,973,487,129	\$2,403,024,821	\$570,462,308	0.01926	\$10,987,104
52	Log Hauling Over Public Highways	125	\$60,418,616	\$24,120,093	\$36,298,523	0.0137	\$497,145
53	Urban Transportation/Vessels Under 65 ft	12	\$377,354,166	\$96,145,272	\$281,208,894	0.00642	\$1,805,361
54	Other Public Service Business	13	\$381,174,171	\$281,561,045	\$99,613,126	0.01926	\$1,918,549
	<b>Total:</b>		<b>\$8,295,418,153</b>	<b>\$3,526,430,395</b>	<b>\$4,768,987,758</b>		<b>\$165,826,596</b>
<b>Other Taxes</b>							
55	Litter Tax	36	\$26,300,743,988	\$0	\$26,300,743,988	0.00015	\$3,945,112
56	Tobacco Products/Cigars (less than \$0.69)	20	\$8,785,668	\$0	\$8,785,668	0.95	\$8,346,385
57	Cigar Tax (\$0.69 or more)	194	\$1,904,239	\$0	\$1,904,239	0.65	\$1,237,755
58	Little Cigar Tax (acetate integrated filters)	198	\$4,944,930	\$0	\$4,944,930	0.15125	\$747,921
59	Moist Snuff (1.2 oz. or less)	162	\$7,092,808	\$0	\$7,092,808	2.526	\$17,916,433
60	Moist Snuff (more than 1.2 oz.)	163	\$1,346,513	\$0	\$1,346,513	2.105	\$2,834,410

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS  
Page 1 of 2

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
1st Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
61	All Other Vapor Products	164	\$12,914,844	\$0	\$12,914,844	0.27	\$3,487,008
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$27,880,832	\$0	\$27,880,832	0.09	\$2,509,275
63	Spirits Sales to On-premises Licensees	251	\$46,451,272	\$1,513,663	\$44,937,609	0.137	\$6,156,452
64	Spirits Liter Sales to On-premises Licensees	253	\$2,324,417	\$0	\$2,324,417	2.4408	\$5,673,437
65	Spirits Sales to Consumers	252	\$199,242,609	\$259,957	\$198,982,652	0.205	\$40,791,444
66	Spirits Liter Sales to Consumers	254	\$9,160,628	\$0	\$9,160,628	3.7708	\$34,542,896
67	Refuse Collection	64	\$663,514,718	\$197,194,564	\$466,320,154	0.036	\$16,787,526
68	Hazardous Substance Tax by Value	65	\$664,001,056	\$7,274,852	\$656,726,204	0.007	\$4,597,083
69	Hazardous Substance Tax by Volume	81	\$60,837,142	\$0	\$60,837,142	1.4	\$85,171,999
70	Intermediate Care Facility	79	\$43,207,913	\$0	\$43,207,913	0.06	\$2,592,475
71	Solid Fuel Burning Device Fee	59	\$1,783	\$0	\$1,783	30	\$53,490
72	Syrup Tax	54	\$1,433,358	\$0	\$1,433,358	1	\$1,433,358
73	Tire Fee	73	\$1,122,048	\$0	\$1,122,048	0.9	\$1,009,843
74	Studded Tire Fee	77	\$11,153	\$0	\$11,153	4.5	\$50,189
75	Local 911 Wireline	793	\$1,572,175	\$0	\$1,572,175	0.95	\$1,493,566
76	Local 911 Wireless Tax	794	\$21,288,511	\$0	\$21,288,511	0.95	\$20,224,085
77	Local 911 VOIP Tax	795	\$3,342,301	\$0	\$3,342,301	0.95	\$3,175,186
78	Local 911 Prepaid Wireless Tax	796	\$3,019,362	\$0	\$3,019,362	0.95	\$2,868,394
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,572,038	\$0	\$1,572,038	0.4	\$628,815
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,288,542	\$0	\$21,288,542	0.4	\$8,515,417
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,382,483	\$0	\$3,382,483	0.4	\$1,352,993
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,765,485	\$0	\$2,765,485	0.4	\$1,106,194
	<b>Total:</b>		<b>\$28,115,152,816</b>	<b>\$206,243,036</b>	<b>\$27,908,909,780</b>		<b>\$279,249,141</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q1/2024 TAXABLE	
0100	ADAMS UNINC COUNTY	2,851	\$ 27,845,464	3,088	\$ 28,237,125	1.407%
0101	HATTON	265	\$ 211,774	281	\$ 201,890	-4.667%
0102	LIND	724	\$ 1,060,463	714	\$ 1,068,873	0.793%
0103	OTHELLO	3,838	\$ 52,845,010	4,061	\$ 54,133,227	2.438%
0104	RITZVILLE	2,192	\$ 13,756,720	2,345	\$ 14,373,702	4.485%
0105	WASHTUCNA	376	\$ 449,909	390	\$ 640,332	42.325%
<b>0199</b>	<b>ADAMS COUNTY</b>	<b>10,246</b>	<b>\$ 96,169,340</b>	<b>10,879</b>	<b>\$ 98,655,149</b>	<b>2.585%</b>
0200	ASOTIN UNINC COUNTY	4,000	\$ 25,239,219	4,210	\$ 27,431,842	8.687%
0201	ASOTIN CITY	1,277	\$ 2,697,589	1,347	\$ 6,280,063	132.803%
0202	CLARKSTON	4,342	\$ 83,892,090	4,577	\$ 80,510,710	-4.031%
<b>0299</b>	<b>ASOTIN COUNTY</b>	<b>9,619</b>	<b>\$ 111,828,898</b>	<b>10,134</b>	<b>\$ 114,222,615</b>	<b>2.141%</b>
0300	BENTON UNINC COUNTY	7,448	\$ 126,564,786	8,217	\$ 104,012,192	-17.819%
0301	BENTON CITY	3,106	\$ 16,312,791	3,228	\$ 15,943,552	-2.263%
0302	KENNEWICK	13,880	\$ 668,965,016	14,492	\$ 666,471,913	-0.373%
0303	PROSSER	4,526	\$ 56,183,173	4,756	\$ 67,770,084	20.623%
0304	RICHLAND	13,293	\$ 430,890,457	13,939	\$ 453,741,635	5.303%
0305	WEST RICHLAND	6,251	\$ 48,135,029	6,593	\$ 44,999,201	-6.515%
<b>0399</b>	<b>BENTON COUNTY</b>	<b>48,504</b>	<b>\$ 1,347,051,252</b>	<b>51,225</b>	<b>\$ 1,352,938,577</b>	<b>0.437%</b>
0400	CHELAN UNINC COUNTY	8,659	\$ 142,204,169	9,239	\$ 163,681,276	15.103%
0401	CASHMERE	3,247	\$ 15,045,395	3,397	\$ 16,493,812	9.627%
0402	CHELAN CITY	4,428	\$ 56,071,612	4,570	\$ 56,568,991	0.887%
0403	ENTIAT	1,588	\$ 3,978,934	1,658	\$ 4,732,737	18.945%
0404	LEAVENWORTH	3,914	\$ 56,668,345	4,103	\$ 58,856,598	3.862%
0405	WENATCHEE	10,957	\$ 352,816,826	11,543	\$ 329,411,011	-6.634%
<b>0499</b>	<b>CHELAN COUNTY</b>	<b>32,793</b>	<b>\$ 626,785,281</b>	<b>34,510</b>	<b>\$ 629,744,425</b>	<b>0.472%</b>
0500	CLALLAM UNINC COUNTY	8,831	\$ 162,135,231	9,218	\$ 176,718,116	8.994%
0501	FORKS	2,451	\$ 21,332,412	2,398	\$ 21,626,989	1.381%
0502	PORT ANGELES	8,315	\$ 125,167,379	8,623	\$ 114,862,016	-8.233%
0503	SEQUIM	6,341	\$ 110,793,607	6,514	\$ 111,478,295	0.618%
<b>0599</b>	<b>CLALLAM COUNTY</b>	<b>25,938</b>	<b>\$ 419,428,629</b>	<b>26,753</b>	<b>\$ 424,685,416</b>	<b>1.253%</b>
0600	CLARK UNINC COUNTY	17,137	\$ 737,108,719	18,200	\$ 775,759,209	5.244%
0601	BATTLE GROUND	8,723	\$ 139,158,530	9,188	\$ 136,746,834	-1.733%
0602	CAMAS	9,654	\$ 111,928,189	10,280	\$ 131,361,533	17.362%
0603	LA CENTER	3,828	\$ 17,554,480	3,930	\$ 18,691,910	6.479%
0604	RIDGEFIELD	7,544	\$ 85,467,138	8,004	\$ 101,268,453	18.488%
0605	VANCOUVER	21,715	\$ 1,537,695,899	22,483	\$ 1,502,153,638	-2.311%
0606	WASHOUGAL	7,296	\$ 86,572,654	7,697	\$ 78,293,548	-9.563%
0607	YACOLT	2,101	\$ 5,392,681	2,055	\$ 5,204,979	-3.481%
<b>0699</b>	<b>CLARK COUNTY</b>	<b>77,998</b>	<b>\$ 2,720,878,290</b>	<b>81,837</b>	<b>\$ 2,749,480,104</b>	<b>1.051%</b>
0700	COLUMBIA UNINC COUNTY	1,369	\$ 10,137,578	1,411	\$ 10,817,214	6.704%
0701	DAYTON	2,341	\$ 11,399,363	2,389	\$ 11,721,222	2.823%
0702	STARBUCK	332	\$ 251,100	336	\$ 910,825	262.734%
<b>0799</b>	<b>COLUMBIA COUNTY</b>	<b>4,042</b>	<b>\$ 21,788,041</b>	<b>4,136</b>	<b>\$ 23,449,261</b>	<b>7.624%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q10/2024 TAXABLE	
0800	COWLITZ UNINC COUNTY	8,390	\$ 135,622,315	8,964	\$ 120,622,999	-11.060%
0801	CASTLE ROCK	2,685	\$ 17,513,922	2,767	\$ 17,281,759	-1.326%
0802	KALAMA	3,240	\$ 19,688,204	3,327	\$ 16,079,188	-18.331%
0803	KELSO	5,862	\$ 94,676,860	6,025	\$ 112,640,957	18.974%
0804	LONGVIEW	9,750	\$ 327,488,711	9,965	\$ 329,472,654	0.606%
0805	WOODLAND	4,995	\$ 68,811,706	5,176	\$ 69,434,391	0.905%
<b>0899</b>	<b>COWLITZ COUNTY</b>	<b>34,922</b>	<b>\$ 663,801,718</b>	<b>36,224</b>	<b>\$ 665,531,948</b>	<b>0.261%</b>
0900	DOUGLAS UNINC COUNTY	6,567	\$ 166,570,838	7,052	\$ 213,974,525	28.459%
0901	BRIDGEPORT	857	\$ 2,034,187	881	\$ 4,431,808	117.866%
0902	EAST WENATCHEE	6,086	\$ 126,822,634	6,333	\$ 129,055,557	1.761%
0903	MANSFIELD	555	\$ 1,107,395	540	\$ 1,313,354	18.599%
0904	ROCK ISLAND	1,237	\$ 5,112,814	1,308	\$ 4,312,317	-15.657%
0905	WATERVILLE	1,269	\$ 2,888,949	1,351	\$ 3,042,702	5.322%
<b>0999</b>	<b>DOUGLAS COUNTY</b>	<b>16,571</b>	<b>\$ 304,536,817</b>	<b>17,465</b>	<b>\$ 356,130,263</b>	<b>16.942%</b>
1000	FERRY UNINC COUNTY	2,968	\$ 11,613,699	3,201	\$ 10,608,936	-8.652%
1001	REPUBLIC	1,479	\$ 6,531,814	1,507	\$ 6,667,108	2.071%
<b>1099</b>	<b>FERRY COUNTY</b>	<b>4,447</b>	<b>\$ 18,145,513</b>	<b>4,708</b>	<b>\$ 17,276,044</b>	<b>-4.792%</b>
1100	FRANKLIN UNINC COUNTY	4,976	\$ 62,154,731	5,336	\$ 73,681,799	18.546%
1101	CONNELL	1,863	\$ 9,392,591	1,903	\$ 11,336,486	20.696%
1102	KAHLOTUS	429	\$ 360,545	394	\$ 521,314	44.591%
1103	MESA	713	\$ 3,038,151	670	\$ 2,413,281	-20.567%
1104	PASCO	11,971	\$ 515,441,696	12,506	\$ 583,462,061	13.197%
<b>1199</b>	<b>FRANKLIN COUNTY</b>	<b>19,952</b>	<b>\$ 590,387,714</b>	<b>20,809</b>	<b>\$ 671,414,941</b>	<b>13.724%</b>
1200	GARFIELD UNINC COUNTY	964	\$ 5,031,875	953	\$ 4,720,298	-6.192%
1201	POMEROY	1,537	\$ 4,654,306	1,530	\$ 4,553,354	-2.169%
<b>1299</b>	<b>GARFIELD COUNTY</b>	<b>2,501</b>	<b>\$ 9,686,181</b>	<b>2,483</b>	<b>\$ 9,273,652</b>	<b>-4.259%</b>
1300	GRANT UNINC COUNTY	7,140	\$ 176,835,803	7,823	\$ 193,720,384	9.548%
1301	COULEE CITY	972	\$ 2,933,062	965	\$ 2,910,328	-0.775%
1302	ELECTRIC CITY	1,031	\$ 2,076,850	1,063	\$ 1,938,394	-6.667%
1303	EPHRATA	4,682	\$ 60,907,308	4,865	\$ 61,062,600	0.255%
1304	GEORGE	1,056	\$ 6,585,208	1,163	\$ 6,279,570	-4.641%
1305	GRAND COULEE	1,518	\$ 9,617,005	1,493	\$ 11,812,124	22.825%
1306	HARTLINE	422	\$ 288,758	443	\$ 260,660	-9.731%
1307	KRUPP	204	\$ 157,783	208	\$ 143,071	-9.324%
1308	MATTAWA	1,395	\$ 8,760,482	1,416	\$ 8,773,390	0.147%
1309	MOSES LAKE	8,996	\$ 273,327,125	9,453	\$ 293,856,686	7.511%
1310	QUINCY	3,777	\$ 210,861,287	3,890	\$ 178,226,310	-15.477%
1311	ROYAL CITY	1,474	\$ 9,548,337	1,474	\$ 9,930,926	4.007%
1312	SOAP LAKE	1,579	\$ 4,904,862	1,562	\$ 4,770,717	-2.735%
1313	WARDEN	1,748	\$ 10,352,194	1,780	\$ 9,478,962	-8.435%
1315	WILSON CREEK	442	\$ 653,389	452	\$ 533,623	-18.330%
<b>1399</b>	<b>GRANT COUNTY</b>	<b>36,436</b>	<b>\$ 777,809,453</b>	<b>38,050</b>	<b>\$ 783,697,745</b>	<b>0.757%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q10/2024 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,767	\$ 90,956,762	7,013	\$ 87,366,110	-3.948%
1401	ABERDEEN	6,297	\$ 145,903,252	6,320	\$ 140,432,568	-3.750%
1402	COSMOPOLIS	1,449	\$ 3,352,859	1,511	\$ 3,471,615	3.542%
1403	ELMA	3,126	\$ 24,737,036	3,107	\$ 29,350,991	18.652%
1404	HOQUIAM	3,771	\$ 28,195,417	3,934	\$ 27,743,363	-1.603%
1405	MCCLEARY	2,178	\$ 5,231,718	2,192	\$ 5,782,795	10.533%
1406	MONTESANO	3,516	\$ 20,644,273	3,604	\$ 22,260,265	7.828%
1407	OAKVILLE	1,171	\$ 3,537,098	1,195	\$ 3,083,152	-12.834%
1408	WESTPORT	2,229	\$ 18,177,403	2,240	\$ 19,484,198	7.189%
1409	OCEAN SHORES	4,223	\$ 45,887,690	4,411	\$ 43,544,436	-5.106%
<b>1499</b>	<b>GRAYS HARBOR COUNTY</b>	<b>34,727</b>	<b>\$ 386,623,508</b>	<b>35,527</b>	<b>\$ 382,519,493</b>	<b>-1.062%</b>
1500	ISLAND UNINC COUNTY	12,515	\$ 240,456,055	13,069	\$ 238,660,136	-0.747%
1501	COUPEVILLE	3,336	\$ 18,699,593	3,450	\$ 19,153,182	2.426%
1502	LANGLEY	2,945	\$ 13,776,474	2,956	\$ 14,000,094	1.623%
1503	OAK HARBOR	8,170	\$ 131,849,765	8,529	\$ 133,603,253	1.330%
<b>1599</b>	<b>ISLAND COUNTY</b>	<b>26,966</b>	<b>\$ 404,781,887</b>	<b>28,004</b>	<b>\$ 405,416,665</b>	<b>0.157%</b>
1600	JEFFERSON UNINC COUNTY	8,286	\$ 98,364,452	8,688	\$ 106,870,491	8.647%
1601	PORT TOWNSEND	6,914	\$ 78,473,454	7,248	\$ 89,181,536	13.645%
<b>1699</b>	<b>JEFFERSON COUNTY</b>	<b>15,200</b>	<b>\$ 176,837,906</b>	<b>15,936</b>	<b>\$ 196,052,027</b>	<b>10.865%</b>
1700	KING UNINC COUNTY	21,936	\$ 831,192,677	23,354	\$ 835,447,247	0.512%
1701	ALGONA	2,317	\$ 12,517,508	2,550	\$ 20,915,820	67.093%
1702	AUBURN/KING	15,102	\$ 580,740,797	15,932	\$ 563,523,671	-2.965%
1703	BEAUX ARTS VILLAGE	1,093	\$ 2,080,058	1,176	\$ 2,753,898	32.395%
1704	BELLEVUE	24,369	\$ 2,538,574,265	25,267	\$ 2,304,386,982	-9.225%
1705	BLACK DIAMOND	5,233	\$ 35,123,819	5,599	\$ 36,135,328	2.880%
1706	BOTHELL/KING	11,663	\$ 264,392,904	12,159	\$ 267,987,824	1.360%
1707	CARNATION	3,514	\$ 15,293,710	3,668	\$ 17,211,190	12.538%
1708	CLYDE HILL	3,354	\$ 23,550,070	3,616	\$ 23,358,698	-0.813%
1709	DES MOINES	8,865	\$ 106,763,186	9,132	\$ 103,191,370	-3.346%
1710	DUVALL	5,968	\$ 44,448,243	6,432	\$ 50,652,621	13.959%
1711	ENUMCLAW	7,955	\$ 119,548,959	8,064	\$ 117,452,766	-1.753%
1712	COVINGTON	7,738	\$ 157,269,625	7,994	\$ 154,010,393	-2.072%
1713	HUNTS POINT	1,209	\$ 14,597,788	1,258	\$ 13,740,696	-5.871%
1714	ISSAQUAH	14,078	\$ 474,969,687	14,622	\$ 445,374,143	-6.231%
1715	KENT	18,803	\$ 847,855,683	19,283	\$ 841,907,762	-0.702%
1716	KIRKLAND	19,745	\$ 855,648,709	20,627	\$ 920,918,476	7.628%
1717	LAKE FOREST PARK	6,708	\$ 44,471,571	6,928	\$ 45,010,838	1.213%
1718	MEDINA	4,247	\$ 49,101,302	4,225	\$ 50,754,503	3.367%
1719	MERCER ISLAND	10,989	\$ 166,151,380	11,514	\$ 165,166,499	-0.593%
1720	MAPLE VALLEY	9,621	\$ 130,566,338	10,008	\$ 121,485,135	-6.955%
1721	NORMANDY PARK	4,953	\$ 24,110,942	5,151	\$ 25,580,291	6.094%
1722	NORTH BEND	7,101	\$ 89,687,422	7,319	\$ 87,530,222	-2.405%
1723	PACIFIC/KING	3,371	\$ 22,017,451	3,829	\$ 17,860,249	-18.881%
1724	REDMOND	17,164	\$ 1,183,160,998	17,974	\$ 1,017,971,224	-13.962%
1725	RENTON	18,145	\$ 938,395,034	18,851	\$ 967,973,462	3.152%
1726	SEATTLE	47,012	\$ 8,016,723,570	48,949	\$ 7,979,407,187	-0.465%
1727	SKYKOMISH	644	\$ 2,464,674	623	\$ 2,533,025	2.773%
1728	SNOQUALMIE	7,792	\$ 71,215,386	8,116	\$ 67,344,221	-5.436%
1729	TUKWILA	9,792	\$ 574,200,560	10,077	\$ 677,510,898	17.992%
1730	YARROW POINT	1,924	\$ 9,364,263	1,995	\$ 9,116,973	-2.641%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q1/2024 TAXABLE	
1731	MILTON/KING	1,907	\$ 20,341,825	2,101	\$ 9,711,762	-52.257%
1732	FEDERAL WAY	14,576	\$ 541,196,762	15,174	\$ 524,835,289	-3.023%
1733	SEATAC	8,070	\$ 420,706,443	8,537	\$ 535,415,555	27.266%
1734	BURIEN	11,339	\$ 277,267,317	11,917	\$ 278,065,852	0.288%
1735	WOODINVILLE	11,587	\$ 225,008,580	11,998	\$ 259,474,554	15.318%
1736	NEWCASTLE	6,227	\$ 43,963,312	6,421	\$ 48,841,661	11.096%
1737	SHORELINE	13,509	\$ 371,522,460	13,942	\$ 392,848,443	5.740%
1738	KENMORE	9,226	\$ 91,508,919	9,627	\$ 94,878,433	3.682%
1739	SAMMAMISH	12,650	\$ 190,111,368	13,075	\$ 187,758,812	-1.237%
<b>1799</b>	<b>KING COUNTY</b>	<b>411,496</b>	<b>\$ 20,427,825,565</b>	<b>429,084</b>	<b>\$ 20,286,043,973</b>	<b>-0.694%</b>
1800	KITSAP UNINC COUNTY	17,911	\$ 712,206,098	18,884	\$ 715,744,710	0.497%
1801	BREMERTON	11,356	\$ 319,473,789	11,971	\$ 332,101,090	3.953%
1802	PORT ORCHARD	8,786	\$ 203,590,510	9,214	\$ 217,246,543	6.708%
1803	POULSBO	8,276	\$ 140,570,669	8,870	\$ 144,584,536	2.855%
1804	BAINBRIDGE ISLAND	10,544	\$ 175,858,343	11,025	\$ 168,768,804	-4.031%
<b>1899</b>	<b>KITSAP COUNTY</b>	<b>56,873</b>	<b>\$ 1,551,699,409</b>	<b>59,964</b>	<b>\$ 1,578,445,683</b>	<b>1.724%</b>
1900	KITTITAS UNINC COUNTY	7,271	\$ 188,833,722	7,884	\$ 167,999,469	-11.033%
1901	CLE ELUM	3,825	\$ 32,380,036	3,915	\$ 36,763,562	13.538%
1902	ELLENSBURG	8,048	\$ 157,561,723	8,400	\$ 165,955,461	5.327%
1903	KITTITAS CITY	1,448	\$ 4,293,418	1,435	\$ 4,137,486	-3.632%
1904	ROSLYN	1,668	\$ 5,541,579	1,768	\$ 5,562,005	0.369%
1905	SOUTH CLE ELUM	1,039	\$ 981,038	1,071	\$ 1,144,500	16.662%
<b>1999</b>	<b>KITTITAS COUNTY</b>	<b>23,299</b>	<b>\$ 389,591,516</b>	<b>24,473</b>	<b>\$ 381,562,483</b>	<b>-2.061%</b>
2000	KLICKITAT UNINC COUNTY	5,915	\$ 75,414,899	6,277	\$ 57,885,500	-23.244%
2001	BINGEN	1,374	\$ 7,403,347	1,444	\$ 7,069,934	-4.504%
2002	GOLDENDALE	3,070	\$ 21,371,436	3,155	\$ 22,744,198	6.423%
2003	WHITE SALMON	2,833	\$ 12,891,193	2,987	\$ 14,735,906	14.310%
<b>2099</b>	<b>KLICKITAT COUNTY</b>	<b>13,192</b>	<b>\$ 117,080,875</b>	<b>13,863</b>	<b>\$ 102,435,538</b>	<b>-12.509%</b>
2100	LEWIS UNINC COUNTY	9,215	\$ 165,386,716	9,847	\$ 179,267,512	8.393%
2101	CENTRALIA	6,975	\$ 120,460,532	7,130	\$ 119,056,074	-1.166%
2102	CHEHALIS	6,327	\$ 172,702,726	6,518	\$ 172,017,140	-0.397%
2103	MORTON	1,828	\$ 13,277,698	1,893	\$ 12,325,491	-7.171%
2104	MOSSYROCK	1,153	\$ 3,099,423	1,204	\$ 3,718,253	19.966%
2105	NAPAVINE	1,869	\$ 17,639,538	2,078	\$ 15,582,750	-11.660%
2106	PE ELL	841	\$ 1,781,881	854	\$ 1,813,250	1.760%
2107	TOLEDO	1,578	\$ 4,548,972	1,539	\$ 4,781,467	5.111%
2108	VADER	963	\$ 1,107,562	961	\$ 1,508,566	36.206%
2109	WINLOCK	1,992	\$ 8,171,687	2,211	\$ 10,463,515	28.046%
<b>2199</b>	<b>LEWIS COUNTY</b>	<b>32,741</b>	<b>\$ 508,176,735</b>	<b>34,235</b>	<b>\$ 520,534,018</b>	<b>2.432%</b>
2200	LINCOLN UNINC COUNTY	3,283	\$ 26,654,699	3,514	\$ 21,743,586	-18.425%
2201	ALMIRA	650	\$ 6,790,857	641	\$ 1,550,394	-77.169%
2202	CRESTON	543	\$ 587,935	542	\$ 881,679	49.962%
2203	DAVENPORT	2,209	\$ 9,901,359	2,372	\$ 11,105,064	12.157%
2204	HARRINGTON	762	\$ 961,575	722	\$ 1,271,457	32.227%
2205	ODESSA	1,267	\$ 4,348,966	1,284	\$ 3,131,496	-27.994%
2206	REARDAN	930	\$ 1,821,801	930	\$ 1,813,495	-0.456%
2207	SPRAGUE	659	\$ 1,076,262	743	\$ 1,812,217	68.381%
2208	WILBUR	1,196	\$ 3,368,293	1,234	\$ 3,487,516	3.540%
<b>2299</b>	<b>LINCOLN COUNTY</b>	<b>11,499</b>	<b>\$ 55,511,747</b>	<b>11,982</b>	<b>\$ 46,796,904</b>	<b>-15.699%</b>



WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q10/2024 TAXABLE	
2300	MASON UNINC COUNTY	10,736	\$ 192,533,992	11,281	\$ 196,600,554	2.112%
2301	SHELTON	5,869	\$ 80,662,266	6,040	\$ 80,461,400	-0.249%
<b>2399</b>	<b>MASON COUNTY</b>	<b>16,605</b>	<b>\$ 273,196,258</b>	<b>17,321</b>	<b>\$ 277,061,954</b>	<b>1.415%</b>
2400	OKANOGAN UNINC COUNTY	6,307	\$ 60,369,154	6,724	\$ 63,115,716	4.550%
2401	BREWSTER	1,848	\$ 13,058,054	1,775	\$ 12,709,369	-2.670%
2402	CONCONULLY	416	\$ 406,430	422	\$ 808,298	98.878%
2403	COULEE DAM	976	\$ 2,313,157	1,073	\$ 2,776,804	20.044%
2404	ELMER CITY	442	\$ 325,578	455	\$ 531,426	63.225%
2405	NESPELEM	589	\$ 526,470	615	\$ 755,166	43.440%
2406	OKANOGAN CITY	2,314	\$ 16,272,549	2,367	\$ 16,343,176	0.434%
2407	OMAK	3,402	\$ 61,627,422	3,696	\$ 61,305,054	-0.523%
2408	OROVILLE	2,451	\$ 8,618,035	2,594	\$ 9,758,750	13.236%
2409	PATEROS	903	\$ 2,104,793	881	\$ 2,538,586	20.610%
2410	RIVERSIDE	732	\$ 1,048,665	728	\$ 1,019,369	-2.794%
2411	TONASKET	1,887	\$ 9,875,560	1,974	\$ 12,694,610	28.546%
2412	TWISP	2,001	\$ 9,064,861	2,105	\$ 9,698,513	6.990%
2413	WINTHROP	1,894	\$ 13,161,226	1,984	\$ 13,158,774	-0.019%
<b>2499</b>	<b>OKANOGAN COUNTY</b>	<b>26,162</b>	<b>\$ 198,771,954</b>	<b>27,393</b>	<b>\$ 207,213,611</b>	<b>4.247%</b>
2500	PACIFIC UNINC COUNTY	5,726	\$ 53,805,835	6,031	\$ 50,722,575	-5.730%
2501	ILWACO	1,455	\$ 5,811,832	1,401	\$ 4,953,943	-14.761%
2502	LONG BEACH	2,254	\$ 18,722,777	2,335	\$ 19,068,632	1.847%
2503	RAYMOND	2,529	\$ 14,165,663	2,591	\$ 14,930,106	5.396%
2504	SOUTH BEND	1,499	\$ 6,823,368	1,412	\$ 6,429,066	-5.779%
<b>2599</b>	<b>PACIFIC COUNTY</b>	<b>13,463</b>	<b>\$ 99,329,475</b>	<b>13,770</b>	<b>\$ 96,104,322</b>	<b>-3.247%</b>
2600	PEND OREILLE UNINC COUNTY	3,864	\$ 29,240,097	4,124	\$ 23,235,663	-20.535%
2601	CUSICK	608	\$ 656,766	572	\$ 856,932	30.478%
2602	IONE	840	\$ 1,678,070	802	\$ 1,565,939	-6.682%
2603	METALINE	375	\$ 620,086	390	\$ 358,268	-42.223%
2604	METALINE FALLS	704	\$ 848,103	661	\$ 805,439	-5.031%
2605	NEWPORT	2,638	\$ 16,906,949	2,658	\$ 17,913,892	5.956%
<b>2699</b>	<b>PEND OREILLE COUNTY</b>	<b>9,029</b>	<b>\$ 49,950,071</b>	<b>9,207</b>	<b>\$ 44,736,133</b>	<b>-10.438%</b>
2700	PIERCE UNINC COUNTY	23,027	\$ 1,293,546,050	24,283	\$ 1,444,984,732	11.707%
2701	BONNEY LAKE	8,964	\$ 193,002,496	9,323	\$ 213,383,237	10.560%
2702	BUCKLEY	4,910	\$ 40,839,938	5,016	\$ 36,681,607	-10.182%
2703	CARBONADO	815	\$ 1,355,805	896	\$ 1,215,979	-10.313%
2704	DUPONT	5,315	\$ 40,173,578	5,489	\$ 35,789,063	-10.914%
2705	EATONVILLE	3,390	\$ 17,064,199	3,274	\$ 16,731,807	-1.948%
2706	FIFE	6,721	\$ 338,997,983	6,898	\$ 329,743,870	-2.730%
2707	FIRCREST	4,337	\$ 20,311,641	4,445	\$ 21,919,298	7.915%
2708	GIG HARBOR	10,629	\$ 223,232,421	11,009	\$ 223,197,005	-0.016%
2709	MILTON/PIERCE	4,100	\$ 42,147,068	4,334	\$ 42,572,617	1.010%
2710	ORTING	4,546	\$ 27,442,025	4,754	\$ 27,839,251	1.448%
2711	PUYALLUP	14,846	\$ 694,575,306	15,239	\$ 667,454,201	-3.905%
2712	ROY	1,985	\$ 6,674,126	2,093	\$ 6,713,787	0.594%
2713	RUSTON	1,747	\$ 10,113,506	1,751	\$ 11,115,201	9.905%
2714	SOUTH PRAIRIE	1,175	\$ 1,793,264	1,171	\$ 1,661,109	-7.370%
2715	STEILACOOM	4,460	\$ 15,351,815	4,507	\$ 14,502,275	-5.534%
2716	SUMNER	8,119	\$ 217,455,638	8,339	\$ 200,353,791	-7.865%
2717	TACOMA	24,789	\$ 1,646,823,243	25,899	\$ 1,664,402,841	1.067%
2718	WILKESON	954	\$ 1,147,316	952	\$ 1,292,136	12.623%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q10/2024 TAXABLE	
2719	UNIVERSITY PLACE	9,338	\$ 120,275,401	9,860	\$ 115,834,126	-3.693%
2720	EDGEWOOD	6,207	\$ 49,835,043	6,721	\$ 47,560,046	-4.565%
2721	LAKESWOOD	12,681	\$ 382,908,028	13,163	\$ 391,648,689	2.283%
2723	PACIFIC/PIERCE	999	\$ 15,326,227	990	\$ 20,764,788	35.485%
2724	AUBURN/PIERCE	4,488	\$ 26,214,674	4,643	\$ 29,524,827	12.627%
<b>2799</b>	<b>PIERCE COUNTY</b>	<b>168,542</b>	<b>\$ 5,426,606,791</b>	<b>175,049</b>	<b>\$ 5,566,886,283</b>	<b>2.585%</b>
2800	SAN JUAN UNINC COUNTY	7,954	\$ 129,004,245	8,376	\$ 127,775,921	-0.952%
2801	FRIDAY HARBOR	4,218	\$ 37,372,363	4,322	\$ 34,771,089	-6.960%
<b>2899</b>	<b>SAN JUAN COUNTY</b>	<b>12,172</b>	<b>\$ 166,376,608</b>	<b>12,698</b>	<b>\$ 162,547,010</b>	<b>-2.302%</b>
2900	SKAGIT UNINC COUNTY	10,558	\$ 175,241,816	11,213	\$ 189,436,878	8.100%
2901	ANACORTES	8,998	\$ 146,414,627	9,417	\$ 137,688,879	-5.960%
2902	BURLINGTON	6,836	\$ 272,597,678	7,059	\$ 261,714,547	-3.992%
2903	CONCRETE	1,476	\$ 27,471,142	1,440	\$ 22,245,383	-19.023%
2904	HAMILTON	508	\$ 9,319,340	577	\$ 5,697,757	-38.861%
2905	LA CONNER	2,327	\$ 13,966,650	2,311	\$ 13,187,583	-5.578%
2906	LYMAN	696	\$ 1,490,679	742	\$ 1,839,310	23.387%
2907	MOUNT VERNON	10,517	\$ 261,797,631	10,894	\$ 265,911,655	1.571%
2908	SEDRO WOOLLEY	5,855	\$ 56,922,446	6,147	\$ 61,646,377	8.299%
<b>2999</b>	<b>SKAGIT COUNTY</b>	<b>47,771</b>	<b>\$ 965,222,009</b>	<b>49,800</b>	<b>\$ 959,368,369</b>	<b>-0.606%</b>
3000	SKAMANIA UNINC COUNTY	4,536	\$ 28,444,097	4,815	\$ 27,904,730	-1.896%
3001	NORTH BONNEVILLE	1,119	\$ 2,053,824	1,216	\$ 1,930,781	-5.991%
3002	STEVENSON	2,220	\$ 19,080,776	2,284	\$ 18,249,301	-4.358%
<b>3099</b>	<b>SKAMANIA COUNTY</b>	<b>7,875</b>	<b>\$ 49,578,697</b>	<b>8,315</b>	<b>\$ 48,084,812</b>	<b>-3.013%</b>
3100	SNOHOMISH UNINC COUNTY	20,930	\$ 1,089,988,952	22,281	\$ 1,144,676,213	5.017%
3101	ARLINGTON	9,660	\$ 235,534,702	9,975	\$ 187,647,104	-20.331%
3102	BRIER	4,267	\$ 15,960,230	4,450	\$ 17,004,797	6.545%
3103	DARRINGTON	1,344	\$ 5,267,539	1,410	\$ 5,850,018	11.058%
3104	EDMONDS	13,907	\$ 313,331,673	14,361	\$ 315,739,242	0.768%
3105	EVERETT	19,452	\$ 969,641,252	20,155	\$ 1,008,671,712	4.025%
3106	GOLD BAR	2,056	\$ 7,994,541	2,078	\$ 8,197,477	2.538%
3107	GRANITE FALLS	3,688	\$ 20,364,719	3,698	\$ 25,431,516	24.880%
3108	INDEX	555	\$ 965,779	644	\$ 1,022,889	5.913%
3109	LAKE STEVENS	10,439	\$ 179,805,612	10,902	\$ 179,413,788	-0.218%
3110	LYNNWOOD	14,316	\$ 815,174,069	14,946	\$ 760,190,710	-6.745%
3111	MARYSVILLE	13,071	\$ 450,617,538	13,462	\$ 459,779,320	2.033%
3112	MONROE	9,239	\$ 175,338,720	9,609	\$ 170,188,064	-2.938%
3113	MOUNTLAKE TERRACE	8,289	\$ 109,661,989	8,602	\$ 100,895,384	-7.994%
3114	MUKILTEO	9,471	\$ 92,226,868	9,814	\$ 94,323,651	2.274%
3115	SNOHOMISH CITY	8,709	\$ 145,358,270	9,045	\$ 148,794,222	2.364%
3116	STANWOOD	5,986	\$ 63,861,895	6,233	\$ 69,033,425	8.098%
3117	SULTAN	4,138	\$ 28,061,421	4,095	\$ 29,903,936	6.566%
3118	WOODWAY	2,143	\$ 6,105,581	2,238	\$ 6,668,698	9.223%
3119	MILL CREEK	8,737	\$ 106,357,077	9,051	\$ 107,137,128	0.733%
3120	BOTHELL/SNOHOMISH	10,112	\$ 253,866,752	10,497	\$ 207,175,586	-18.392%
<b>3199</b>	<b>SNOHOMISH COUNTY</b>	<b>180,509</b>	<b>\$ 5,085,485,179</b>	<b>187,546</b>	<b>\$ 5,047,744,880</b>	<b>-0.742%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q1/2024 TAXABLE	
3200	SPOKANE UNINC COUNTY	16,167	\$ 540,937,731	17,175	\$ 537,872,732	-0.567%
3201	AIRWAY HEIGHTS	4,691	\$ 73,577,820	4,840	\$ 82,755,258	12.473%
3202	CHENEY	5,489	\$ 54,000,351	5,632	\$ 51,535,354	-4.565%
3203	DEER PARK	4,173	\$ 38,877,310	4,332	\$ 39,681,075	2.067%
3204	FAIRFIELD	877	\$ 1,620,967	849	\$ 1,211,144	-25.283%
3205	LATAH	445	\$ 280,619	434	\$ 318,280	13.421%
3206	MEDICAL LAKE	3,049	\$ 15,975,247	3,161	\$ 22,499,836	40.842%
3207	MILLWOOD	1,974	\$ 19,392,803	2,112	\$ 20,376,312	5.072%
3208	ROCKFORD	852	\$ 2,620,313	866	\$ 3,052,114	16.479%
3209	SPANGLE	848	\$ 1,678,835	813	\$ 1,562,170	-6.949%
3210	SPOKANE CITY	21,543	\$ 1,614,920,161	22,626	\$ 1,643,673,810	1.780%
3211	WAVERLY	301	\$ 224,859	284	\$ 129,054	-42.607%
3212	LIBERTY LAKE	7,041	\$ 164,131,375	7,471	\$ 158,402,613	-3.490%
3213	SPOKANE VALLEY	15,149	\$ 834,593,564	15,971	\$ 810,956,720	-2.832%
<b>3299</b>	<b>SPOKANE COUNTY</b>	<b>82,599</b>	<b>\$ 3,362,831,955</b>	<b>86,566</b>	<b>\$ 3,374,026,472</b>	<b>0.333%</b>
3300	STEVENS UNINC COUNTY	7,350	\$ 74,241,099	7,921	\$ 73,876,242	-0.491%
3301	CHEWELAH	2,830	\$ 15,419,360	2,902	\$ 16,532,123	7.217%
3302	COLVILLE	4,461	\$ 68,522,679	4,563	\$ 67,474,820	-1.529%
3303	KETTLE FALLS	1,937	\$ 7,951,405	1,995	\$ 8,854,361	11.356%
3304	MARCUS	344	\$ 134,201	273	\$ 165,208	23.105%
3305	NORTHPORT	1,091	\$ 1,362,337	1,153	\$ 1,477,481	8.452%
3306	SPRINGDALE	794	\$ 1,517,640	885	\$ 1,671,638	10.147%
<b>3399</b>	<b>STEVENS COUNTY</b>	<b>18,807</b>	<b>\$ 169,148,721</b>	<b>19,692</b>	<b>\$ 170,051,873</b>	<b>0.534%</b>
3400	THURSTON UNINC COUNTY	14,149	\$ 337,053,265	15,034	\$ 355,532,979	5.483%
3401	BUCODA	696	\$ 767,831	748	\$ 831,987	8.355%
3402	LACEY	12,754	\$ 419,957,428	13,383	\$ 429,418,901	2.253%
3403	OLYMPIA	16,331	\$ 673,019,124	16,882	\$ 675,627,810	0.388%
3404	RAINIER	2,492	\$ 8,029,465	2,579	\$ 8,207,177	2.213%
3405	TENINO	2,703	\$ 11,378,135	2,727	\$ 11,291,243	-0.764%
3406	TUMWATER	9,500	\$ 282,841,938	9,912	\$ 261,341,949	-7.601%
3407	YELM	5,702	\$ 89,632,549	5,975	\$ 84,189,669	-6.072%
<b>3499</b>	<b>THURSTON COUNTY</b>	<b>64,327</b>	<b>\$ 1,822,679,735</b>	<b>67,240</b>	<b>\$ 1,826,441,715</b>	<b>0.206%</b>
3500	WAHIAKUM UNINC COUNTY	2,516	\$ 8,162,239	2,615	\$ 8,263,245	1.237%
3501	CATHLAMET	1,584	\$ 4,852,877	1,641	\$ 4,340,870	-10.551%
<b>3599</b>	<b>WAHIAKUM COUNTY</b>	<b>4,100</b>	<b>\$ 13,015,116</b>	<b>4,256</b>	<b>\$ 12,604,115</b>	<b>-3.158%</b>
3600	WALLA WALLA UNINC COUNTY	6,394	\$ 86,356,807	6,747	\$ 78,527,521	-9.066%
3601	COLLEGE PLACE	4,488	\$ 48,879,763	4,632	\$ 51,541,757	5.446%
3602	PRESCOTT	637	\$ 1,631,498	633	\$ 1,513,231	-7.249%
3603	WAITSBURG	1,436	\$ 3,270,081	1,460	\$ 3,005,273	-8.098%
3604	WALLA WALLA CITY	9,741	\$ 202,763,334	10,279	\$ 198,293,491	-2.204%
<b>3699</b>	<b>WALLA WALLA COUNTY</b>	<b>22,696</b>	<b>\$ 342,901,483</b>	<b>23,751</b>	<b>\$ 332,881,273</b>	<b>-2.922%</b>
3700	WHATCOM UNINC COUNTY	13,520	\$ 307,192,382	14,470	\$ 307,627,067	0.142%
3701	BELLINGHAM	17,519	\$ 874,678,486	18,371	\$ 877,190,475	0.287%
3702	BLAINE	8,013	\$ 58,864,305	8,765	\$ 61,187,680	3.947%
3703	EVERSON	2,954	\$ 13,270,313	2,991	\$ 12,347,259	-6.956%
3704	FERNDALE	7,549	\$ 108,826,910	7,798	\$ 99,232,428	-8.816%
3705	LYNDEN	7,318	\$ 99,220,051	7,743	\$ 104,186,206	5.005%
3706	NOOKSACK	1,448	\$ 4,646,083	1,540	\$ 7,837,401	68.688%
3707	SUMAS	3,652	\$ 12,601,735	4,032	\$ 11,175,436	-11.318%
<b>3799</b>	<b>WHATCOM COUNTY</b>	<b>61,973</b>	<b>\$ 1,479,300,265</b>	<b>65,710</b>	<b>\$ 1,480,783,952</b>	<b>0.100%</b>

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
 Quarter 1 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2023 COUNT	Q1/2023 TAXABLE	Q1/2024 COUNT	Q1/2024 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,977	\$ 31,424,139	4,238	\$ 30,290,717	-3.607%
3801	ALBION	1,009	\$ 771,257	1,099	\$ 805,893	4.491%
3802	COLFAX	2,886	\$ 21,765,993	2,988	\$ 17,881,720	-17.846%
3803	COLTON	768	\$ 980,299	775	\$ 725,582	-25.984%
3804	ENDICOTT	574	\$ 848,215	534	\$ 618,465	-27.086%
3805	FARMINGTON	431	\$ 322,080	403	\$ 245,492	-23.779%
3806	GARFIELD	764	\$ 1,533,297	802	\$ 1,251,841	-18.356%
3807	LA CROSSE	642	\$ 1,052,363	657	\$ 965,510	-8.253%
3808	LAMONT	206	\$ 117,044	206	\$ 90,647	-22.553%
3809	MALDEN	251	\$ 534,193	245	\$ 643,378	20.439%
3810	OAKESDALE	779	\$ 1,243,072	778	\$ 1,037,182	-16.563%
3811	PALOUSE	1,383	\$ 3,554,103	1,439	\$ 3,162,508	-11.018%
3812	PULLMAN	8,288	\$ 178,244,679	8,563	\$ 163,845,424	-8.078%
3813	ROSALIA	877	\$ 1,369,000	851	\$ 1,318,517	-3.688%
3814	ST. JOHN	1,015	\$ 2,229,711	1,003	\$ 2,483,352	11.376%
3815	TEKOA	904	\$ 2,341,114	924	\$ 2,465,320	5.305%
3816	UNIONTOWN	585	\$ 720,819	565	\$ 849,000	17.783%
<b>3899</b>	<b>WHITMAN COUNTY</b>	<b>25,339</b>	<b>\$ 249,051,378</b>	<b>26,070</b>	<b>\$ 228,680,548</b>	<b>-8.179%</b>
3900	YAKIMA UNINC COUNTY	9,815	\$ 209,011,689	10,275	\$ 215,597,513	3.151%
3901	GRANDVIEW	3,449	\$ 37,520,899	3,469	\$ 39,338,874	4.845%
3902	GRANGER	1,586	\$ 5,888,441	1,564	\$ 15,517,923	163.532%
3903	HARRAH	647	\$ 1,277,100	611	\$ 1,930,544	51.166%
3904	MABTON	981	\$ 3,047,072	1,000	\$ 3,046,722	-0.011%
3905	MOXEE CITY	2,577	\$ 12,931,743	2,660	\$ 14,771,711	14.228%
3906	NACHES	1,743	\$ 7,961,883	1,847	\$ 8,789,022	10.389%
3907	SELAH	4,645	\$ 51,648,217	4,740	\$ 46,070,855	-10.799%
3908	SUNNYSIDE	4,831	\$ 105,997,119	5,009	\$ 106,897,757	0.850%
3909	TIETON	1,069	\$ 3,052,285	1,120	\$ 3,905,354	27.949%
3910	TOPPENISH	2,716	\$ 33,689,499	2,660	\$ 27,467,870	-18.468%
3911	UNION GAP	3,501	\$ 153,329,031	3,449	\$ 161,035,328	5.026%
3912	WAPATO	2,028	\$ 12,729,566	2,043	\$ 10,885,121	-14.489%
3913	YAKIMA CITY	13,643	\$ 613,903,024	14,233	\$ 610,037,995	-0.630%
3914	ZILLAHA	2,569	\$ 15,010,425	2,583	\$ 13,052,358	-13.045%
<b>3999</b>	<b>YAKIMA COUNTY</b>	<b>55,800</b>	<b>\$ 1,266,997,993</b>	<b>57,263</b>	<b>\$ 1,278,344,947</b>	<b>0.896%</b>
<b>9999</b>	<b>Grand Total</b>	<b>1,767,731</b>	<b>\$ 52,746,869,963</b>	<b>1,843,928</b>	<b>\$ 52,909,869,193</b>	<b>0.309%</b>

**Quarterly Business Review**

**Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES AND CITIES BY INDUSTRY (NAICS)**

Follow this link to our Create a Report tool:

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

- Click **'Tables 3 and 4 – Taxable Retail Sales for Counties and Cities'**
- Select the **location** of your choice.
- Select **HTML** or **Excel** format.

The screenshot shows a web form for generating a report. At the top, there are two radio buttons: 'Year 2004 - Present (NAICS Version)' (selected) and 'Year 1990 - 2004 (SIC Version)'. Below this is a blue link: 'What is the difference between SIC and NAICS?'. The 'Select a Time Period:' section has a dropdown menu showing '2023 Quarter 1'. The 'Select a Location (Note: this only works when Tables 3 & 4 are selected):' section has a dropdown menu showing '0100 Unincorporated Adams County'. There are several radio button options for report types: 'Table 1 - Total Gross Business Income', 'Table 2 - Summary Of Excise Tax Returns', 'Table 3a - County Taxable Retail Sales', 'Tables 3 and 4 - Taxable Retail Sales For Counties and Cities' (selected), 'Table 4a - City Taxable Retail Sales', 'Table 5 - Business And Occupation Tax', 'Table 6 - State Retail Sales Tax', and 'Table 7 - Public Utility Tax'. The 'Select a Format:' section has two radio buttons: 'Html' (selected) and 'Excel'. At the bottom, there is a 'Create QBR Report' button and a link: 'A complete list of NAICS titles can be seen here.'

- Click **'Create QBR Report'** to produce a file of local taxable retail sales broken down by industry for the location you choose:

**Quarterly Business Review**

Table 3 and 4:

Taxable Retail Sales for Counties or Cities\*

By North American Industrial Classification System (NAICS)

Uninc. Adams County: 1st Quarter, 2023

\*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

[Create Excel File](#)

**Retail Trade 44-45**

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	86	\$292,619
New & Used Auto Dealers 4411	7	\$191,757
Rv, Boat, Motorcycle Dealers 4412	16	\$18,878
Automotive Parts & Tire 4413	63	\$81,984
Building Materials, Garden Equip & Supplies 444	88	\$1,050,326
Building Materials 4441	42	\$261,602
Lawn & Garden Supplies & Equip 4442	46	\$788,724
Food & Beverage Stores 445	25	\$8,489
Grocery & Convenience Stores 4451	0	0
Other Food & Beverage Stores 4452, 4453	23	\$8,401
Furniture, Home Furnishings, Electronics, And Appliance 449	127	\$782,181
General Merchandise Stores 455	79	\$311,442
Department Stores 4551	3	\$244
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	76	\$311,198

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$578,209,353	\$388,969,663	\$1,850,191
Forestry & Logging 113	\$278,902,238	\$254,838,298	\$986,555
Fishing & Hunting 114	\$50,777,549	\$24,174,354	\$130,907
Ag & Forestry Support Activities 115	\$214,877,128	\$106,069,244	\$1,073,935
<b>Total:</b>	<b>\$1,122,766,268</b>	<b>\$774,051,559</b>	<b>\$4,041,588</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$75,302,049	\$72,601,829	\$417,542
Other Extraction & Support Act. 211, 2121, 2122, 213	\$48,250,930	\$34,711,737	\$225,669
<b>Total:</b>	<b>\$123,552,979</b>	<b>\$107,313,566</b>	<b>\$643,211</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$13,119,217	\$11,935,386	\$156,794
Alternative Power Generation 221114-221117	\$23,288,221	\$17,422,414	\$92,865
Other Electric Power Generation 221112, 221113, 221118	\$10,261,021	\$9,364,847	\$131,768
Electric Power Generation & Trans. 221121, 221122	\$279,593,362	\$169,412,162	\$2,685,758
Natural Gas Distribution 2212	\$1,544,586,308	\$1,112,448,951	\$5,441,050
Water & Sewer 2213	\$626,695,205	\$553,039,338	\$9,171,054
<b>Total:</b>	<b>\$2,497,543,334</b>	<b>\$1,873,623,098</b>	<b>\$17,679,289</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$4,807,562,148	\$4,497,856,000	\$22,322,831
Nonresidential Building 2362	\$4,493,447,905	\$3,943,177,764	\$18,992,875
Heavy Construction & Highways 237	\$2,256,898,455	\$1,783,447,424	\$9,567,209
Special Trade Contractors 238	\$9,630,861,203	\$8,499,425,393	\$42,211,375
Electrical 23821	\$1,967,152,609	\$1,798,873,248	\$9,026,074
Plumbing & Heating 23822	\$2,108,625,869	\$1,841,493,751	\$9,088,058
Painting 23832	\$284,364,145	\$273,885,265	\$1,333,030
Masonry/drywall 23814, 23831	\$547,741,910	\$503,322,411	\$2,426,981
Roofing 23816	\$470,443,599	\$418,423,698	\$2,000,779
Other Contractors 238 Not Listed Above	\$4,252,533,071	\$3,663,427,020	\$18,336,453
<b>Total:</b>	<b>\$21,188,769,711</b>	<b>\$18,723,906,581</b>	<b>\$93,094,290</b>
<b>Manufacturing 31-33</b>			
<b>Food Products 311</b>			
Milling Of Grains 3112	\$295,329,911	\$137,985,637	\$624,995
Fruits & Vegetables 3114	\$1,566,899,968	\$175,992,986	\$841,627
Dairy Products 3115	\$683,405,945	\$119,220,900	\$583,053
Meat Products 3116	\$640,588,734	\$638,603,779	\$963,537
Seafood Products 3117	\$878,973,282	\$138,118,246	\$671,809
Bakery Products 3118	\$612,479,979	\$320,471,436	\$1,565,530
Other Food Items 3111, 3113, 3119	\$987,291,880	\$667,366,470	\$3,016,144
Beverages 312	\$681,078,528	\$422,976,507	\$2,049,951
Textiles 313,314	\$214,770,693	\$120,223,648	\$584,785
Apparel 315	\$44,462,439	\$31,082,197	\$153,741
Leather & Allied Products 316	\$44,188,121	\$20,327,233	\$100,761
<b>Lumber &amp; Wood Products 321</b>			
Sawmills 3211	\$839,278,211	\$500,971,860	\$1,779,601
Plywood & Trusses 3212	\$317,534,983	\$182,885,583	\$731,053
Millwork, Windows, Wood Products 3219	\$1,048,319,030	\$607,014,668	\$2,745,843
<b>Paper Products 322</b>			
Pulp & Paper Mills 3221	\$803,283,337	\$466,478,821	\$1,700,765

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$775,515,754	\$523,002,649	\$2,273,326
Commercial Printing 323	\$244,502,482	\$192,232,441	\$948,739
Petroleum & Coal Products 324	\$4,837,414,368	\$4,396,668,098	\$21,531,545
Petroleum Refining 32411	\$4,550,891,444	\$4,237,444,473	\$20,744,604
Asphalt/petroleum/coal Products 32412, 32419	\$286,522,924	\$159,223,625	\$786,941
Chemicals 325	\$1,682,062,694	\$1,132,641,309	\$5,928,712
Chemicals, Pesticides & Fertilizers 3251, 3253	\$531,034,250	\$381,589,951	\$1,870,438
Resins, Synthetic Fibers & Filaments 3252	\$207,843,644	\$131,303,151	\$635,480
Pharmaceuticals 3254	\$751,686,253	\$485,943,908	\$2,774,851
Paint, Coating & Adhesives 3255	\$23,871,973	\$16,012,155	\$77,425
Soap, Cleaning Compound & Toiletries 3256	\$60,153,326	\$34,432,857	\$165,878
Other Chemical Products 3259	\$107,473,248	\$83,359,287	\$404,640
Plastics & Rubber Products 326	\$790,208,583	\$523,900,088	\$2,537,950
Nonmetallic Minerals 327	\$731,144,115	\$550,302,011	\$2,767,440
Primary Metals 331	\$729,050,107	\$457,074,758	\$2,251,400
Iron & Steel Mills 3311, 3312	\$379,949,242	\$230,205,152	\$1,113,531
Aluminum Smelting 3313	\$100,606,882	\$71,430,477	\$346,373
Other Nonferrous Metals 3314	\$46,780,948	\$44,222,371	\$251,954
Foundries 3315	\$201,713,035	\$111,216,758	\$539,542
Fabricated Metal Products 332	\$2,046,572,882	\$1,417,109,592	\$6,876,065
Machinery 333	\$1,653,249,305	\$907,094,654	\$4,529,847
Farm & Construction Implements 3331	\$181,040,487	\$99,069,726	\$478,474
Industrial Machinery 3332	\$288,201,811	\$112,863,480	\$566,097
Commercial & Other Equipment 3333-3336 & 3339	\$1,184,007,007	\$695,161,448	\$3,485,276
Computers & Electronics 334	\$3,208,810,527	\$1,892,237,558	\$12,139,246
Computer Hardware 3341	\$58,540,647	\$42,552,802	\$349,815
Telephone & Communications Equipment 3342	\$435,660,466	\$339,650,542	\$4,274,157
Audio & Video Equipment 3343	\$40,878,519	\$14,587,357	\$72,037
Semiconductors 3344	\$871,057,996	\$353,678,395	\$1,432,819
Instruments 3345	\$1,782,876,479	\$1,126,378,244	\$5,891,745
Software, Other Magnetic & Optical Media 3346	\$19,796,420	\$15,390,218	\$118,673
Electrical Equipment & Appliances 335	\$1,242,915,275	\$394,183,355	\$1,967,742
Lighting Equipment 3351	\$60,667,005	\$12,926,671	\$62,755
Household Appliances 3352	\$9,048,374	\$4,625,182	\$22,340
Other Electric Equipment 3353, 3359	\$1,173,199,896	\$376,631,502	\$1,882,647
Transportation Equipment 336	\$11,917,160,205	\$6,043,665,782	\$29,452,671
Motor Vehicles & Parts 3361, 3362, 3363	\$765,366,788	\$480,402,701	\$2,329,512
Aircraft, Aerospace & Parts 3364	\$10,661,598,458	\$5,165,836,876	\$25,140,452
Ships & Boats 3366	\$442,941,715	\$357,564,329	\$1,789,420
Railroad, Other Transportation Equip. 3365, 3369	\$47,253,244	\$39,861,876	\$193,287
Furniture & Related Products 337	\$397,730,067	\$292,944,635	\$1,417,252
Other Manufacturing 339	\$1,659,819,828	\$1,023,983,561	\$5,172,433
Other Medical Equip & Supplies 339112, 339115	\$217,619,973	\$151,080,091	\$751,907
Dental Laboratories 339116	\$53,408,185	\$46,258,981	\$270,917
Sporting And Athletic Goods 33992	\$193,694,199	\$45,214,565	\$229,674
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,195,097,471	\$781,429,924	\$3,919,935
<b>Total:</b>	<b>\$41,574,041,233</b>	<b>\$24,296,760,462</b>	<b>\$117,907,563</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$25,205,550,770	\$19,226,344,312	\$97,663,887
Motor Vehicles & Parts 4231	\$4,320,147,166	\$3,811,059,736	\$19,010,524
Furniture & Home Furnishings 4232	\$403,908,013	\$334,707,156	\$1,627,098
Lumber & Construction Materials 4233	\$2,456,728,699	\$1,741,906,290	\$8,250,979

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX



Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$4,260,664,251	\$3,461,400,204	\$18,952,804
Metal & Mineral (except Petroleum) 4235	\$1,086,817,091	\$771,400,476	\$3,734,630
Electrical Equipment 4236	\$2,532,175,353	\$2,269,281,069	\$11,595,181
Hardware, Plumbing, Heating Equipment 4237	\$1,531,927,408	\$1,256,533,899	\$6,131,438
Machinery & Equipment 4238	\$4,324,410,237	\$3,416,478,468	\$16,958,877
Sporting & Recreational Goods & Supplies 423910	\$387,412,305	\$288,844,367	\$1,428,103
Toy & Hobby Goods & Supplies 423920	\$1,196,269,284	\$78,583,776	\$516,421
Other Misc Durable Goods 423930, 423940, 423990	\$2,705,090,963	\$1,796,148,871	\$9,457,832
Nondurable Goods: 424	\$26,628,708,346	\$20,601,409,451	\$87,660,458
Paper & Paper Products 4241	\$643,328,696	\$577,273,166	\$2,711,906
Drugs & Sundries 4242	\$3,482,243,674	\$3,380,266,222	\$7,846,228
Apparel 4243	\$830,189,771	\$368,050,786	\$1,809,022
Food Products 4244	\$10,590,734,913	\$7,193,633,716	\$30,672,456
Farm Products 4245	\$462,213,274	\$293,689,563	\$1,457,812
Chemicals & Plastics 4246	\$957,515,892	\$690,228,556	\$3,343,796
Petroleum Products 4247	\$5,256,555,911	\$4,743,296,659	\$23,632,971
Beer & Ale 424810	\$262,820,460	\$253,534,987	\$1,228,905
Wine & Distilled Alcoholic Beverages 424820	\$1,087,259,289	\$871,088,767	\$4,302,330
Farm Supplies 42491	\$1,149,267,132	\$679,388,633	\$3,343,316
Tobacco & Tobacco Products 42494	\$279,367,568	\$256,655,025	\$1,242,427
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,627,211,766	\$1,294,303,371	\$6,069,289
Electronic Markets, Agents, Brokers 425	\$782,813,322	\$521,096,885	\$3,095,248
<b>Total:</b>	<b>\$52,617,072,438</b>	<b>\$40,348,850,648</b>	<b>\$188,419,593</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$8,535,371,202	\$7,595,288,634	\$39,406,306
New & Used Auto Dealers 4411	\$6,633,219,363	\$5,941,067,297	\$31,125,439
Rv, Boat, Motorcycle Dealers 4412	\$702,598,499	\$585,104,895	\$3,021,383
Automotive Parts & Tires 4413	\$1,199,553,340	\$1,069,116,442	\$5,259,484
Bldg. Materials, Garden Supplies 444	\$3,153,014,320	\$2,925,849,749	\$14,195,080
Building Materials 4441	\$2,700,530,568	\$2,524,682,946	\$12,189,064
Lawn & Garden Supplies 4442	\$452,483,752	\$401,166,803	\$2,006,016
Food & Beverages (off-premises) 445	\$6,418,463,877	\$5,855,031,360	\$29,038,542
Grocery & Convenience Retailers 4451	\$5,684,368,803	\$5,248,418,090	\$26,175,797
Other Food Stores/specialty Foods 4452	\$531,451,677	\$436,805,973	\$2,018,449
Beer, Wine And Liquor Retailers 4453	\$202,643,397	\$169,807,297	\$844,296
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,882,952,803	\$4,165,356,745	\$29,842,530
Furniture & Home Furnishings 4491	\$1,003,488,812	\$924,669,796	\$4,451,550
Electronics & Appliances 4492	\$3,879,463,991	\$3,240,686,949	\$25,390,980
Electronic & Appliance Retailers 449210	\$3,879,463,991	\$3,240,686,949	\$25,390,980
Department Stores 4551	\$220,293,834	\$217,910,452	\$1,056,037
General Merchandise Retailers 4552	\$9,888,370,462	\$6,936,799,752	\$33,226,201
Warehouse Clubs And Superstores 455211	\$9,406,399,317	\$6,523,491,394	\$31,139,323
All Other General Merchandise Retailers 455219	\$481,971,145	\$413,308,358	\$2,086,878
Drug Stores & Personal Care Retailers 456	\$3,991,764,385	\$3,728,334,852	\$18,339,928
Gas Stations (incl. Convenience Stores) 457	\$3,174,174,810	\$2,505,719,398	\$12,417,713
Apparel & Accessories 458	\$1,439,858,930	\$1,286,800,475	\$6,298,443
Clothing Retailers 4581	\$1,092,684,352	\$992,765,957	\$4,885,105
Shoe Retailers 4582	\$107,261,132	\$101,856,141	\$481,491
Jewelry & Luggage Retailers 4583	\$239,913,446	\$192,178,377	\$931,847
Sporting Goods, Toy/hobby/book/music/misc 459	\$9,190,439,699	\$5,501,072,974	\$39,776,448
Sporting Goods 45911	\$756,594,486	\$647,821,920	\$3,247,315
Hobby & Toy Retailers 45912	\$551,853,219	\$134,365,477	\$731,875

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$40,573,087	\$37,160,957	\$182,694
Musical Instruments 45914	\$73,424,469	\$58,211,980	\$336,126
Book Retailers And News Dealers 4592	\$108,197,412	\$78,755,572	\$430,509
Miscellaneous Retailers 4599	\$7,659,797,026	\$4,544,757,068	\$34,847,929
<b>Total:</b>	<b>\$50,894,704,322</b>	<b>\$40,718,164,391</b>	<b>\$223,597,228</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$85,712,677	\$80,968,773	\$931,557
Railroads 482	\$34,837,538	\$34,835,528	\$403,476
Water Transportation 483	\$30,787,189	\$15,464,502	\$149,828
Truck Transportation 484	\$379,632,689	\$318,918,537	\$2,494,190
Transit & Ground Passenger Transport 485	\$79,336,142	\$78,168,151	\$1,057,618
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$21,449,274	\$9,507,340	\$78,029
Support Activities For Transportation 488	\$1,312,926,476	\$1,141,101,254	\$7,793,340
Postal Service, Couriers And Messengers 491, 492	\$230,833,928	\$157,041,605	\$2,211,745
<b>Total:</b>	<b>\$2,184,141,842</b>	<b>\$1,843,869,374</b>	<b>\$15,141,408</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$382,452,330</b>	<b>\$315,017,772</b>	<b>\$1,871,036</b>
<b>Information 51</b>			
Publishing Industries 513	\$3,062,274,514	\$2,086,921,121	\$23,302,871
Newspapers 51311	\$15,005,658	\$14,785,598	\$141,421
Books & Periodicals 51312, 51313	\$140,714,746	\$123,822,638	\$1,029,635
Software 5132	\$2,516,848,187	\$1,576,511,837	\$13,175,844
Other Publishers 51314, 51319	\$389,705,923	\$371,801,048	\$8,955,971
Motion Picture Production 512	\$325,976,765	\$254,783,246	\$3,295,136
Broadcasting And Content Providers 516	\$924,763,396	\$805,580,555	\$11,831,549
Telecommunications 517	\$3,025,028,534	\$2,996,025,309	\$33,002,001
Wired Telecommunications Carriers 517111	\$773,323,978	\$770,274,942	\$8,373,515
Wireless Telecommunications Carriers 517112, 517122	\$1,485,630,510	\$1,466,292,123	\$13,247,770
Satellite And Other Telecommunications 5174, 5178	\$766,074,046	\$759,458,244	\$11,380,716
Data Proc. Svcs., Hosting 518	\$1,644,315,778	\$883,209,964	\$11,896,511
Web Search, Libraries, Archives & Other Information Services 519	\$920,831,645	\$749,481,545	\$15,305,163
<b>Total:</b>	<b>\$9,903,190,632</b>	<b>\$7,776,001,740</b>	<b>\$98,633,231</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$8,220,004,204	\$6,945,174,944	\$163,490,270
Securities & Other Financial Investment 523, 525	\$4,162,889,254	\$3,127,835,686	\$60,259,398
Insurance Agents & Brokers 524	\$3,458,342,839	\$1,652,685,508	\$16,827,835
Real Estate Agents & Brokers 531	\$1,798,536,911	\$1,596,394,764	\$24,770,074
Rental Of Tangible Personal Property 532	\$1,816,373,835	\$1,632,706,653	\$8,893,997
Lessors Of Nonfinancial Intangibles 533	\$177,875,259	\$163,598,475	\$2,531,006
<b>Total:</b>	<b>\$19,634,022,302</b>	<b>\$15,118,396,030</b>	<b>\$276,772,580</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$26,056,518,629	\$15,773,769,357	\$210,463,416
Legal Services 5411	\$1,807,840,695	\$1,678,820,737	\$28,140,957
Accounting Services 5412	\$1,395,548,236	\$1,223,210,329	\$19,799,103
Architectural Services 54131	\$554,285,138	\$462,443,071	\$7,710,590
Engineering Services 54133	\$1,819,304,227	\$1,571,682,411	\$21,192,679
Other Related Services 54132, 54134-54138	\$291,280,660	\$242,824,346	\$3,561,080

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$377,444,183	\$264,581,280	\$2,583,617
Computer System Design Services 5415	\$9,533,412,707	\$3,672,013,624	\$41,393,219
Consulting Services 5416	\$5,584,715,578	\$4,235,834,869	\$54,212,358
Scientific Research & Development Services 5417	\$1,778,821,172	\$498,662,650	\$4,570,032
Advertising & Public Relations 5418	\$567,752,040	\$437,871,232	\$6,413,309
Other Professional Services 5419	\$2,346,113,993	\$1,485,824,808	\$20,886,472
Management Services 55	\$313,856,217	\$220,891,409	\$3,701,678
Administrative & Support Services 561	\$13,525,309,573	\$7,946,759,122	\$91,172,829
Employment Services 5613	\$1,414,208,154	\$1,172,581,688	\$18,571,510
Travel Services 5615	\$4,308,334,785	\$279,966,058	\$3,596,075
Investigation & Security Services 5616	\$565,146,006	\$503,460,874	\$6,433,106
Building Services & Janitorial 5617	\$1,292,136,092	\$1,225,902,162	\$10,417,829
Other 5611, 5612, 5614, 5619	\$5,945,484,536	\$4,764,848,340	\$52,154,309
Waste Treatment/collection 562	\$1,392,011,091	\$1,327,780,899	\$15,100,594
Schools (public, Private, Technical) 61	\$827,347,542	\$521,804,743	\$7,557,775
Health Services 62	\$18,502,431,410	\$12,663,888,749	\$194,750,701
Ambulatory Health Care Services 621	\$8,739,640,878	\$7,426,516,941	\$121,634,230
Physicians 6211	\$2,918,084,788	\$2,337,165,219	\$39,540,734
Dentists 6212	\$1,286,787,017	\$1,275,414,550	\$21,684,882
Other Health Practitioners 6213	\$1,225,348,617	\$1,118,654,111	\$17,296,947
Outpatient Care Centers 6214	\$1,201,146,345	\$828,532,729	\$12,996,928
Medical & Diagnostic Laboratories 6215	\$517,782,170	\$297,509,678	\$4,913,022
Home Health Care 6216	\$1,022,649,105	\$1,012,312,487	\$15,207,798
Other Ambulatory Health Care 6219	\$567,842,836	\$556,928,167	\$9,993,919
Hospitals 622	\$8,064,327,139	\$3,997,061,378	\$58,823,032
Nursing & Retirement Homes 623	\$934,093,817	\$823,641,941	\$8,555,177
Social Services & Day Care 624	\$764,369,576	\$416,668,489	\$5,738,262
Arts, Entertainment, & Recreation 71	\$1,282,171,210	\$1,146,506,123	\$12,089,409
Performing Arts, Spectator Sports 711	\$466,594,516	\$390,532,310	\$5,933,573
Museums, Historical Sites, Etc. 712	\$24,535,376	\$9,894,384	\$119,318
Amusement, Gambling, Recreation 713	\$791,041,318	\$746,079,429	\$6,036,518
Accommodations 721	\$981,642,633	\$924,111,995	\$5,633,314
Restaurants, Food Services 7223, 7225	\$5,265,973,425	\$5,134,460,973	\$27,303,588
Drinking Places 7224	\$265,179,179	\$241,125,940	\$1,413,653
Auto Repair & Services 8111	\$1,130,931,794	\$1,093,640,315	\$5,385,320
Other Repair Services 8112-8114	\$762,133,000	\$563,490,710	\$2,907,383
Personal Services 812	\$1,061,575,585	\$993,893,396	\$11,716,235
Personal Care (barber, Beauty, Etc.) 8121	\$418,991,524	\$402,446,349	\$5,766,603
Death Care Services 8122	\$85,357,538	\$82,739,212	\$1,111,605
Laundry & Dry Cleaning 8123	\$148,483,381	\$145,102,856	\$1,019,377
Other Personal Services 8129	\$408,743,142	\$363,604,979	\$3,818,650
Religious, Civic & Other Organizations 813, 814	\$354,449,110	\$221,455,994	\$3,133,784
Public Administration, 92	\$139,373,469	\$127,671,025	\$2,002,619
<b>Total:</b>	<b>\$71,860,903,867</b>	<b>\$48,901,250,750</b>	<b>\$594,332,298</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$273,983,161,258</b>	<b>\$200,797,205,971</b>	<b>\$1,632,133,315</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$6,476,672,855	\$5,067,609,486	\$329,394,681
New & Used Auto Dealers 4411	\$5,173,122,452	\$4,024,879,946	\$261,617,252
Rv, Boat, Motorcycle Dealers 4412	\$561,346,119	\$407,643,876	\$26,496,852
Automotive Parts & Tire 4413	\$742,204,284	\$635,085,664	\$41,280,577
Building Materials, Garden Equip & Supplies 444	\$2,113,253,588	\$1,934,980,192	\$125,773,748
Building Materials 4441	\$1,830,125,634	\$1,705,736,605	\$110,872,901
Lawn & Garden Supplies & Equipment 4442	\$283,127,954	\$229,243,587	\$14,900,847
Food & Beverage Stores 445	\$5,673,057,018	\$1,373,488,005	\$89,276,749
Grocery & Convenience Stores 4451	\$5,288,203,246	\$1,228,752,946	\$79,868,966
Other Food & Beverage Stores 4452, 4453	\$384,853,772	\$144,735,059	\$9,407,783
Furniture, Home Furnishings, Electronics, And Appliance 449	\$2,897,890,310	\$2,093,070,552	\$136,049,625
General Merchandise Stores 455	\$9,737,554,048	\$2,967,766,848	\$192,904,854
Department Stores 4551	\$217,365,092	\$209,646,398	\$13,627,014
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$9,520,188,956	\$2,758,120,450	\$179,277,840
Drug/health Retailers 456	\$3,127,603,948	\$784,241,850	\$50,975,747
Gas Stations & Convenience Stores W/pumps 457	\$2,539,816,599	\$620,936,013	\$40,360,847
Apparel & Accessories 458	\$1,293,454,967	\$1,155,011,061	\$75,075,753
Clothing & Shoe Retailers 4581, 4582	\$1,079,508,171	\$990,684,778	\$64,394,549
Jewelry & Luggage Stores 4583	\$213,946,796	\$164,326,283	\$10,681,204
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$6,906,058,031	\$5,658,486,447	\$367,801,782
Sporting Goods, Hobby Music, Misc Retailers 4591	\$866,344,485	\$733,456,011	\$47,674,658
Book/periodical/music Retailers 4592	\$94,135,852	\$67,236,949	\$4,370,416
Miscellaneous Retailers 4593-4599	\$5,945,577,694	\$4,857,793,487	\$315,756,708
<b>Total:</b>	<b>\$40,765,361,364</b>	<b>\$21,655,590,454</b>	<b>\$1,407,613,786</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$68,055,862</b>	<b>\$22,968,320</b>	<b>\$1,492,956</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$24,965,099</b>	<b>\$13,949,480</b>	<b>\$906,717</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$78,178,206</b>	<b>\$34,295,697</b>	<b>\$2,229,214</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$7,614,950,465	\$6,525,012,730	\$424,126,096
Heavy Construction & Highways 237	\$1,361,111,184	\$804,651,412	\$52,302,350
Special Trade Contractors 238	\$4,060,210,263	\$3,508,977,911	\$228,083,892
<b>Total:</b>	<b>\$13,036,271,912</b>	<b>\$10,838,642,053</b>	<b>\$704,512,338</b>
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,604,757,422</b>	<b>\$876,118,355</b>	<b>\$56,947,721</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$5,053,009,492	\$2,753,844,629	\$178,999,910
Nondurable Goods 424	\$1,591,457,780	\$656,431,932	\$42,668,097

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Electronic Markets, Agents & Brokers 425	\$66,250,858	\$39,669,634	\$2,578,532
<b>Total:</b>	<b>\$6,710,718,130</b>	<b>\$3,449,946,195</b>	<b>\$224,246,539</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$667,158,557</b>	<b>\$519,742,005</b>	<b>\$33,783,226</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$3,530,245,044</b>	<b>\$2,176,824,567</b>	<b>\$141,493,641</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$478,096,954</b>	<b>\$342,737,843</b>	<b>\$22,277,974</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,329,229,486</b>	<b>\$1,105,173,400</b>	<b>\$71,836,292</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$7,584,931,346</b>	<b>\$1,670,430,572</b>	<b>\$108,578,087</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$4,350,669,188</b>	<b>\$2,972,593,696</b>	<b>\$193,218,888</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$591,678,301</b>	<b>\$555,331,061</b>	<b>\$36,096,593</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$859,865,202	\$780,083,140	\$50,705,438
Restaurants, Food Services & Drinking Places 722	\$4,794,063,373	\$4,351,322,114	\$282,836,089
<b>Total:</b>	<b>\$5,653,928,575</b>	<b>\$5,131,405,254</b>	<b>\$333,541,527</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$1,287,501,342	\$1,115,472,604	\$72,505,833
Personal Service 812	\$352,219,096	\$320,623,504	\$20,840,575
Religious, Civic & Other Organization 813, 814	\$38,887,944	\$27,335,075	\$1,776,780
<b>Total:</b>	<b>\$1,678,608,382</b>	<b>\$1,463,431,183</b>	<b>\$95,123,188</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$23,890,725</b>	<b>\$20,868,312</b>	<b>\$1,356,444</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$90,176,744,553</b>	<b>\$52,850,048,447</b>	<b>\$3,435,255,131</b>

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2024

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>				
Water Supply		\$356,984,871	\$336,291,261	\$16,912,085
Miscellaneous		\$40,023,855	\$38,848,342	\$1,953,682
<b>Total:</b>	<b>5.03%</b>	<b>\$397,008,726</b>	<b>\$375,139,603</b>	<b>\$18,865,767</b>
<b>Sewer Collection</b>				
Sewerage Systems		\$126,908,676	\$53,424,428	\$2,057,909
Miscellaneous		\$111,747,307	\$74,715,186	\$2,878,032
<b>Total:</b>	<b>3.85%</b>	<b>\$238,655,983</b>	<b>\$128,139,614</b>	<b>\$4,935,941</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$3,124,446,823</b>	<b>\$2,538,911,666</b>	<b>\$98,342,207</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$742,872,539</b>	<b>\$739,214,024</b>	<b>\$28,474,525</b>
<b>Motor Transportation</b>				
Local/suburban Transit		\$178,124,049	\$90,126,658	\$1,735,844
Trucking		\$2,509,479,947	\$327,651,474	\$6,310,575
Railroads		\$19,795,495	\$15,054,091	\$289,941
Miscellaneous		\$266,087,638	\$137,630,085	\$2,650,764
<b>Total:</b>	<b>1.93%</b>	<b>\$2,973,487,129</b>	<b>\$570,462,308</b>	<b>\$10,987,124</b>
<b>Urban Transportation</b>				
Local/suburban Transit		\$89,509,017	\$71,236,512	\$457,334
Trucking		\$115,558,903	\$78,446,884	\$503,628
Miscellaneous		\$172,286,246	\$131,525,498	\$844,398
<b>Total:</b>	<b>0.64%</b>	<b>\$377,354,166</b>	<b>\$281,208,894</b>	<b>\$1,805,360</b>
<b>Other Public Service</b>				
Water Transport		\$81,789,972	\$41,594,149	\$801,103
Miscellaneous		\$299,384,199	\$58,018,977	\$1,117,449
<b>Total:</b>	<b>1.93%</b>	<b>\$381,174,171</b>	<b>\$99,613,126</b>	<b>\$1,918,552</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$60,418,616</b>	<b>\$36,298,523</b>	<b>\$497,156</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$8,295,418,153</b>	<b>\$4,768,987,758</b>	<b>\$165,826,632</b>

TABLE 7: PUBLIC UTILITY TAX

**APPENDIX A:  
Frequently Asked Questions**

<b>1) General Questions</b>	<b>2</b>
b) What are reporting periods?	2
c) Why is the QBR, typically, published six months after the end of the reporting period?	2
d) Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?	3
e) What is an accrual period?	3
f) What is the difference between QBR tables 1 and 5?	3
<b>2) SIC and NAICS Codes</b>	<b>3</b>
a) How often are NAICS classifications updated and how do the updates impact the data?	3
b) What are SIC and NAICS codes?	4
c) What is the difference between a SIC and a NAICS code?	4
d) Can I get SIC code data after 2004?	4
e) Can I compare historical SIC data to the NAICS data?	5
f) What do I do if I need historical QBR data in the NAICS version?	5
<b>3) Unit Counts</b>	<b>5</b>
a) What are units?	5
b) Why do the unit counts differ between quarterly and calendar year data?	5
c) Can I add unit counts for 4 quarters to get the annual unit count?	5
<b>4) Gross Business Income (GBI)</b>	<b>6</b>
a) What is gross business income?	6
b) Can I get gross business income data by location?	6
<b>5) Business and Occupation (B&amp;O) Tax</b>	<b>6</b>
a) What is the B&O tax?	6
b) Do cities levy a B&O tax?	7
c) What is the difference between B&O gross and taxable income?	7
d) Does the B&O tax due amount account for any tax credits?	7
e) What are the state B&O tax rates?	7
f) Can I get B&O tax data by location?	7
<b>6) Retail Sales and Use Tax</b>	<b>7</b>
a) What is the retail sales tax?	7

b)	Are there exemptions to the retail sales and use taxes?	7
c)	What is the difference between gross and taxable retail sales?	8
d)	Do the retail sales and use tax due amounts account for any tax credits?	8
e)	What are the retail sales and use tax rates?	8
7)	Public Utility Tax	8
a)	What is the public utility tax?	8
b)	What is operating income?	8
c)	What is the difference between gross and taxable operating income?	8
d)	Does the public utility tax due amount account for any tax credits?	9
e)	What are the public utility tax rates?	9
f)	Can I get public utility tax data by location?	9

---

## 1) General Questions

### a) What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

### b) What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly, and annual taxpayers.

### c) Why is the QBR, typically, published six months after the end of the reporting period?

There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

- The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and most of the late returns.

- **Data Checks**

- Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of



these corrections, they can delay the report two to six weeks.

- **Publication**

- After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

**d) Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?**

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

**e) What is an accrual period?**

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e., when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

**f) What is the difference between QBR tables 1 and 5?**

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

## **2) SIC and NAICS Codes**

**a) How often are NAICS classifications updated and how do the updates impact the data?**

The US Census Bureau reviews and publishes new NAICS classifications every five years. The department updates business accounts to the latest NAICS classifications to ensure the department's data aligns with other industry, state, and federal data.

With each update, NAICS classifications may be added, changed, or retired within industries. This may cause comparisons between prior and current periods to not reflect accurate representations of industry changes. The US Census Bureau provides a detailed list of the NAICS updates.

When pulling data from our queries by NAICS, keep the following timeline in mind to account for  
WASHINGTON STATE QUARTERLY BUSINESS REVIEW FAQ, Page 3 of 9

classification shifts:

1987 SIC: 1990 – Quarter 4 2002

2002 NAICS: Quarter 1 2003 – Quarter 4 2006

2007 NAICS: Quarter 1 2007 – Quarter 4 2011

2012 NAICS: Quarter 1 2012 – Quarter 1 2018

2017 NAICS: Quarter 2 2018 – Quarter 1 2022

2022 NAICS: Quarter 2 2022 – Current

**b) What are SIC and NAICS codes?**

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example, a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

**c) What is the difference between a SIC and a NAICS code?**

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

**d) Can I get SIC code data after 2004?**

No. To move in line with national standards, the Department stopped assigning SIC codes to firms in  
WASHINGTON STATE QUARTERLY BUSINESS REVIEW FAQ, Page 4 of 9

November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

**e) Can I compare historical SIC data to the NAICS data?**

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

**f) What do I do if I need historical QBR data in the NAICS version?**

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at

<http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at

<http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

**3) Unit Counts**

**a) What are units?**

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

**b) Why do the unit counts differ between quarterly and calendar year data?**

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

**c) Can I add unit counts for 4 quarters to get the annual unit count?**

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

#### 4) **Gross Business Income (GBI)**

##### a) **What is gross business income?**

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**

Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.

- **Retail Sales Tax Requirements**

If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.

- **B&O Tax Implications**

The B&O tax applies at various stages in the chain of production (e.g., manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

##### b) **Can I get gross business income data by location?**

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

#### 5) **Business and Occupation (B&O) Tax**

##### a) **What is the B&O tax?**

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR, and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

**b) Do cities levy a B&O tax?**

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore, the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

**c) What is the difference between B&O gross and taxable income?**

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

**d) Does the B&O tax due amount account for any tax credits?**

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are later subtracted to calculate a final B&O tax liability.

**e) What are the state B&O tax rates?**

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

**f) Can I get B&O tax data by location?**

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

**6) Retail Sales and Use Tax**

**a) What is the retail sales tax?**

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

**b) Are there exemptions to the retail sales and use taxes?**

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries

- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation.
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

**c) What is the difference between gross and taxable retail sales?**

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

**d) Do the retail sales and use tax due amounts account for any tax credits?**

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are subtracted later to compute a final tax liability.

**e) What are the retail sales and use tax rates?**

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

**7) Public Utility Tax**

**a) What is the public utility tax?**

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

**b) What is operating income?**

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

**c) What is the difference between gross and taxable operating income?**

Gross operating income equals the amount of income subject to the public utility tax before any

deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

**d) Does the public utility tax due amount account for any tax credits?**

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not consider any credits. Credits are subtracted later to compute a final tax liability.

**e) What are the public utility tax rates?**

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at <https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

**f) Can I get public utility tax data by location?**

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

**Still can't find what you are looking for?**

**Try our Create-A-Report query tool from our Get Statistics and Reports site:**

<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,  
Research & Fiscal Analysis division via email at  
DORSTATISTICS@DOR.WA.GOV.**