

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
State Business and Occupation Tax							
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 Brdcst-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
	Total:		\$272,149,960,294	\$71,376,569,843	\$205,622,729,503		\$1,632,012,257
State Sales Tax and Use Tax							
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
	Total:		\$96,453,783,165	\$37,326,696,106	\$59,127,087,059		\$3,590,706,694
State Public Utility Tax							
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
	Total:		\$8,295,418,153	\$3,526,430,395	\$4,768,987,758		\$165,826,596
Other Taxes							
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

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Page 1 of 2

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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
	Total:		\$28,115,152,816	\$206,243,036	\$27,908,909,780		\$279,249,141