

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
Agriculture, Forestry, Fishing 11			
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
Total:	\$1,122,766,268	\$774,051,559	\$4,041,588
Mining 21			
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
Total:	\$123,552,979	\$107,313,566	\$643,211
Utilities 22			
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
Total:	\$2,497,543,334	\$1,873,623,098	\$17,679,289
Construction 23			
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
Total:	\$21,188,769,711	\$18,723,906,581	\$93,094,290
Manufacturing 31-33			
Food Products 311	\$5,664,969,699	\$2,197,759,454	\$8,266,695
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
Lumber & Wood Products 321	\$2,205,132,224	\$1,290,872,111	\$5,256,497
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
Paper Products 322	\$1,578,799,091	\$989,481,470	\$3,974,091
Pulp & Paper Mills 3221	\$803,283,337	\$466,478,821	\$1,700,765

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

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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
Total:	\$41,574,041,233	\$24,296,760,462	\$117,907,563
Wholesale Trade 42			
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

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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
Total:	\$52,617,072,438	\$40,348,850,648	\$188,419,593
Retail Trade 44-45			
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

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1st Quarter, 2024

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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
Total:	\$50,894,704,322	\$40,718,164,391	\$223,597,228
Transportation 48-492			
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
Total:	\$2,184,141,842	\$1,843,869,374	\$15,141,408
Warehousing & Storage 493			
Total:	\$382,452,330	\$315,017,772	\$1,871,036
Information 51			
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
Total:	\$9,903,190,632	\$7,776,001,740	\$98,633,231
Finance, Insurance, Real Estate 52-53			
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
Total:	\$19,634,022,302	\$15,118,396,030	\$276,772,580
Business, Personal And Other Services 54-92			
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

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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
Total:	\$71,860,903,867	\$48,901,250,750	\$594,332,298
Total All Industries			
Total:	\$273,983,161,258	\$200,797,205,971	\$1,632,133,315

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