

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 3 2024

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

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March 2025

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

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 groups². 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 (NAICS¹) 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.

¹North American Industry Classification System.

²See 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 (NAICS¹)

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 groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*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 groups².

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

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & 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.

¹North American Industry Classification System.

²See 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)
3rd Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	894	\$676,894,454
Forestry & Logging 113	516	\$358,483,481
Fishing & Hunting 114	147	\$55,560,726
Ag & Forestry Support Activities 115	526	\$307,039,877
Total:	2,083	\$1,397,978,538
Mining 21		
Sand & Gravel, Quarrying 2123	97	\$98,453,753
Other Extraction & Support Act. 211, 2121, 2122, 213	46	\$64,586,398
Total:	143	\$163,040,151
Utilities 22		
Hydroelectric Power Generation 221111	14	\$537,382,983
Alternative Power Generation 221114-221117	18	\$74,548,421
Other Electric Power Generation 221112, 221113, 221118	9	\$172,591,621
Electric Power Generation & Trans. 221121, 221122	63	\$2,473,810,586
Natural Gas Distribution 2212	12	\$1,600,605,515
Water & Sewer 2213	556	\$1,566,041,725
Total:	672	\$6,424,980,851
Construction 23		
Residential Building & Remodeling 2361	21,169	\$5,387,211,110
Nonresidential Building 2362	874	\$5,045,901,772
Heavy Construction & Highways 237	1,121	\$3,189,859,063
Special Trade Contractors 238	26,680	\$11,708,478,929
Electrical 23821	3,143	\$2,171,538,798
Plumbing & Heating 23822	3,364	\$2,326,526,228
Painting 23832	3,758	\$472,482,462
Masonry/drywall 23814, 23831	1,603	\$602,891,478
Roofing 23816	1,317	\$675,500,148
Other Contractors 238 Not Listed Above	13,495	\$5,459,539,815
Total:	49,844	\$25,331,450,874
Manufacturing 31-33		
Food Products 311	1,628	\$6,318,905,235
Milling Of Grains 3112	17	\$274,240,824
Fruits & Vegetables 3114	77	\$1,921,958,642
Dairy Products 3115	31	\$719,582,086
Meat Products 3116	66	\$547,388,575
Seafood Products 3117	50	\$981,005,401
Bakery Products 3118	1043	\$757,655,177
Other Food Items 3111, 3113, 3119	344	\$1,117,074,530
Beverages 312	1,076	\$761,351,366
Textiles 313,314	289	\$222,041,215
Apparel 315	324	\$60,925,966
Leather & Allied Products 316	43	\$48,214,746
Lumber & Wood Products 321	451	\$2,246,764,755
Sawmills 3211	72	\$857,882,638
Plywood & Trusses 3212	39	\$357,636,773
Millwork, Windows, Wood Products 3219	340	\$1,031,245,344
Paper Products 322	110	\$1,737,323,637
Pulp & Paper Mills 3221	30	\$879,894,742

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

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Statewide Amounts By Industry (NAICS)
3rd Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Other Paper Products 3222	80	\$857,428,895
Commercial Printing 323	810	\$220,889,364
Petroleum & Coal Products 324	37	\$4,825,371,394
Petroleum Refining 32411	15	\$4,558,990,014
Asphalt/petroleum/coal Products 32412, 32419	22	\$266,381,380
Chemicals 325	589	\$1,750,311,573
Chemicals, Pesticides & Fertilizers 3251, 3253	95	\$601,778,605
Resins, Synthetic Fibers & Filaments 3252	30	\$204,557,701
Pharmaceuticals 3254	275	\$749,761,717
Paint, Coating & Adhesives 3255	25	\$24,817,133
Soap, Cleaning Compound & Toiletries 3256	106	\$61,852,796
Other Chemical Products 3259	58	\$107,543,621
Plastics & Rubber Products 326	262	\$833,554,184
Nonmetallic Minerals 327	304	\$969,389,123
Primary Metals 331	126	\$704,126,208
Iron & Steel Mills 3311, 3312	60	\$376,634,976
Aluminum Smelting 3313	14	\$95,269,889
Other Nonferrous Metals 3314	21	\$40,383,767
Foundries 3315	31	\$191,837,576
Fabricated Metal Products 332	1,306	\$2,125,262,385
Machinery 333	732	\$1,698,915,388
Farm & Construction Implements 3331	106	\$155,849,296
Industrial Machinery 3332	136	\$305,201,423
Commercial & Other Equipment 3333-3336 & 3339	490	\$1,237,864,669
Computers & Electronics 334	551	\$2,809,878,805
Computer Hardware 3341	42	\$54,823,005
Telephone & Communications Equipment 3342	57	\$167,481,270
Audio & Video Equipment 3343	28	\$41,270,202
Semiconductors 3344	104	\$897,978,237
Instruments 3345	279	\$1,627,503,612
Software, Other Magnetic & Optical Media 3346	41	\$20,822,479
Electrical Equipment & Appliances 335	183	\$1,136,581,406
Lighting Equipment 3351	47	\$21,568,411
Household Appliances 3352	17	\$10,809,218
Other Electric Equipment 3353, 3359	119	\$1,104,203,777
Transportation Equipment 336	499	\$14,817,996,831
Motor Vehicles & Parts 3361, 3362, 3363	147	\$900,534,664
Aircraft, Aerospace & Parts 3364	125	\$13,481,805,339
Ships & Boats 3366	169	\$375,566,981
Railroad, Other Transportation Equip. 3365, 3369	58	\$60,089,847
Furniture & Related Products 337	507	\$424,082,180
Other Manufacturing 339	1,574	\$1,801,741,258
Other Medical Equip & Supplies 339112, 339115	162	\$234,385,245
Dental Laboratories 339116	180	\$52,518,967
Sporting And Athletic Goods 33992	91	\$144,345,950
All Other Miscellaneous Mfg 3399 Not Listed Above	1,141	\$1,370,491,096
Total:	11,401	\$45,513,627,019
Wholesale Trade 42		
Durable Goods 423	9,097	\$26,456,012,671
Motor Vehicles & Parts 4231	627	\$4,556,118,448
Furniture & Home Furnishings 4232	505	\$431,004,405
Lumber & Construction Materials 4233	739	\$2,912,192,752

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Statewide Amounts By Industry (NAICS)
3rd Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Professional & Commercial Equipment 4234	1,629	\$4,374,710,146
Metal & Mineral (except Petroleum) 4235	302	\$1,050,479,896
Electrical Equipment 4236	1,124	\$2,705,330,136
Hardware, Plumbing, Heating Equipment 4237	575	\$1,783,807,033
Machinery & Equipment 4238	1,973	\$4,213,355,345
Sporting & Recreational Goods & Supplies 423910	387	\$392,388,665
Toy & Hobby Goods & Supplies 423920	109	\$1,425,540,155
Other Misc Durable Goods 423930, 423940, 423990	1,127	\$2,611,085,690
Nondurable Goods: 424	6,338	\$29,224,526,450
Paper & Paper Products 4241	262	\$672,615,654
Drugs & Sundries 4242	462	\$4,277,583,602
Apparel 4243	439	\$849,748,363
Food Products 4244	1,886	\$11,820,380,017
Farm Products 4245	284	\$475,227,762
Chemicals & Plastics 4246	450	\$1,020,520,809
Petroleum Products 4247	160	\$5,270,559,140
Beer & Ale 424810	104	\$319,525,511
Wine & Distilled Alcoholic Beverages 424820	509	\$1,283,931,233
Farm Supplies 42491	251	\$1,020,373,439
Tobacco & Tobacco Products 42494	89	\$398,707,479
Other Misc Nondurable Goods 4249 Not Listed Above	1,442	\$1,815,353,441
Electronic Markets, Agents, Brokers 425	700	\$830,044,686
Total:	16,135	\$56,510,583,807
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,621	\$9,528,801,822
New & Used Auto Dealers 4411	1,464	\$7,327,417,364
Rv, Boat, Motorcycle Dealers 4412	565	\$853,410,089
Automotive Parts & Tires 4413	1,592	\$1,347,974,369
Bldg. Materials, Garden Supplies 444	3,145	\$3,825,541,000
Building Materials 4441	1,979	\$3,352,682,925
Lawn & Garden Supplies 4442	1,166	\$472,858,075
Food & Beverages (off-premises) 445	5,116	\$7,500,163,215
Grocery & Convenience Retailers 4451	2,359	\$6,680,795,508
Other Food Stores/specialty Foods 4452	1,785	\$585,068,349
Beer, Wine And Liquor Retailers 4453	972	\$234,299,358
Furniture, Home Furnishings, Electronics, And Appliance 449	4,535	\$5,294,681,742
Furniture & Home Furnishings 4491	1,909	\$1,107,103,981
Electronics & Appliances 4492	2,626	\$4,187,577,761
Electronic & Appliance Retailers 449210	2,626	\$4,187,577,761
Department Stores 4551	20	\$273,268,671
General Merchandise Retailers 4552	3,500	\$12,751,191,988
Warehouse Clubs And Superstores 455211	8	\$12,179,722,339
All Other General Merchandise Retailers 455219	3,492	\$571,469,649
Drug Stores & Personal Care Retailers 456	3,979	\$4,302,308,653
Gas Stations (incl. Convenience Stores) 457	1,450	\$3,700,944,754
Apparel & Accessories 458	5,132	\$1,782,610,211
Clothing Retailers 4581	3,678	\$1,401,995,291
Shoe Retailers 4582	195	\$134,921,267
Jewelry & Luggage Retailers 4583	1259	\$245,693,653
Sporting Goods, Toy/hobby/book/music/misc 459	21,079	\$10,015,474,476
Sporting Goods 45911	1,714	\$951,069,896
Hobby & Toy Retailers 45912	805	\$485,439,705

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Sewing Supplies 45913	340	\$41,204,476
Musical Instruments 45914	256	\$70,637,808
Book Retailers And News Dealers 4592	617	\$163,530,029
Miscellaneous Retailers 4599	17,347	\$8,303,592,562
Total:	51,577	\$58,974,986,532
Transportation 48-492		
Air Transportation 481	56	\$110,731,148
Railroads 482	15	\$63,178,005
Water Transportation 483	52	\$125,233,221
Truck Transportation 484	3,613	\$2,972,481,937
Transit & Ground Passenger Transport 485	338	\$287,780,555
Pipeline Transportation 486	7	\$40,135,541
Scenic & Sightseeing Transportation 487	201	\$75,048,445
Support Activities For Transportation 488	1,365	\$1,940,946,698
Postal Service, Couriers And Messengers 491, 492	576	\$491,686,128
Total:	6,223	\$6,107,221,678
Warehousing & Storage 493		
Total:	269	\$422,676,667
Information 51		
Publishing Industries 513	3,035	\$3,496,686,507
Newspapers 51311	61	\$14,764,338
Books & Periodicals 51312, 51313	346	\$152,363,097
Software 5132	2,549	\$2,862,878,318
Other Publishers 51314, 51319	79	\$466,680,754
Motion Picture Production 512	763	\$425,128,972
Broadcasting And Content Providers 516	272	\$936,328,401
Telecommunications 517	695	\$3,099,093,191
Wired Telecommunications Carriers 517111	248	\$774,716,948
Wireless Telecommunications Carriers 517112, 517122	340	\$1,563,857,181
Satellite And Other Telecommunications 5174, 5178	107	\$760,519,062
Data Proc. Svcs., Hosting 518	743	\$1,689,902,914
Web Search, Libraries, Archives & Other Information Services 519	471	\$1,111,453,800
Total:	5,979	\$10,758,593,785
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,590	\$8,602,907,622
Securities & Other Financial Investment 523, 525	2,651	\$4,305,888,644
Insurance Agents & Brokers 524	2,544	\$3,590,137,603
Real Estate Agents & Brokers 531	4,319	\$2,222,031,339
Rental Of Tangible Personal Property 532	2,149	\$2,189,509,492
Lessors Of Nonfinancial Intangibles 533	159	\$226,739,518
Total:	13,412	\$21,137,214,218
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	32,645	\$28,833,863,464
Legal Services 5411	4,116	\$2,111,366,489
Accounting Services 5412	2,694	\$1,208,058,305
Architectural Services 54131	937	\$550,171,452
Engineering Services 54133	1,747	\$1,977,540,237
Other Related Services 54132, 54134-54138	949	\$295,906,537

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

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Statewide Amounts By Industry (NAICS)
3rd Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Specialized Design Services 5414	1,951	\$391,504,066
Computer System Design Services 5415	5,054	\$10,310,119,496
Consulting Services 5416	8,605	\$6,212,711,757
Scientific Research & Development Services 5417	393	\$2,685,233,908
Advertising & Public Relations 5418	988	\$691,399,385
Other Professional Services 5419	5,211	\$2,399,851,832
Management Services 55	321	\$312,498,023
Administrative & Support Services 561	16,634	\$16,280,669,696
Employment Services 5613	970	\$1,457,000,089
Travel Services 5615	394	\$6,180,528,760
Investigation & Security Services 5616	798	\$620,433,670
Building Services & Janitorial 5617	11,608	\$1,590,721,966
Other 5611, 5612, 5614, 5619	2,864	\$6,431,985,211
Waste Treatment/collection 562	775	\$1,538,741,854
Schools (public, Private, Technical) 61	2,900	\$862,193,571
Health Services 62	16,237	\$19,662,674,862
Ambulatory Health Care Services 621	13,167	\$9,151,931,327
Physicians 6211	2,919	\$3,098,827,238
Dentists 6212	2,955	\$1,276,209,898
Other Health Practitioners 6213	6,248	\$1,274,043,698
Outpatient Care Centers 6214	372	\$1,217,859,065
Medical & Diagnostic Laboratories 6215	180	\$544,314,554
Home Health Care 6216	281	\$1,144,592,764
Other Ambulatory Health Care 6219	212	\$596,084,110
Hospitals 622	130	\$8,736,141,975
Nursing & Retirement Homes 623	590	\$958,580,886
Social Services & Day Care 624	2,350	\$816,020,674
Arts, Entertainment, & Recreation 71	6,367	\$1,919,289,875
Performing Arts, Spectator Sports 711	2,759	\$947,541,879
Museums, Historical Sites, Etc. 712	98	\$61,652,640
Amusement, Gambling, Recreation 713	3,510	\$910,095,356
Accommodations 721	5,450	\$1,824,625,889
Restaurants, Food Services 7223, 7225	14,477	\$6,125,489,397
Drinking Places 7224	1,110	\$317,345,335
Auto Repair & Services 8111	6,011	\$1,216,279,676
Other Repair Services 8112-8114	3,557	\$827,593,429
Personal Services 812	9,098	\$1,158,843,247
Personal Care (barber, Beauty, Etc.) 8121	6,706	\$455,735,642
Death Care Services 8122	204	\$80,850,277
Laundry & Dry Cleaning 8123	533	\$159,051,407
Other Personal Services 8129	1,655	\$463,205,921
Religious, Civic & Other Organizations 813, 814	1039	\$387,550,642
Public Administration, 92	239	\$205,039,581
Total:	116,860	\$81,472,698,541
Total All Industries		
Total:	274,598	\$314,215,052,661

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

3rd 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	\$49,595,658	\$850,165	\$48,745,493	0.00484	\$235,928
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,617,034,754	\$148,541,307	\$2,468,493,447	0.00138	\$3,406,521
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,551,076,738	\$110,680,890	\$1,440,395,848	0.00275	\$3,961,089
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,134,156,669	\$178,031,820	\$956,124,849	0.00484	\$4,627,644
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$3,384,523,943	\$3,932,044	\$3,380,591,899	0.00138	\$4,665,217
6	Processing for Hire/Printing and Publishing	10	\$595,124,820	\$25,331,318	\$569,793,502	0.00484	\$2,757,801
7	Manufacturing	7	\$7,945,458,554	\$225,310,036	\$7,720,148,518	0.00484	\$37,365,519
8	Royalties	80	\$2,042,994,880	\$576,123,384	\$1,466,871,496	0.015	\$22,003,072
9	Wholesaling	3	\$83,737,133,250	\$23,650,161,076	\$60,086,972,174	0.00484	\$290,820,945
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,426,615,914	\$239,624,354	\$2,186,991,560	0.00484	\$10,585,039
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$7,256,111,392	\$3,771,363,055	\$3,484,748,337	0.015	\$52,271,225
12	For Profit Hospitals; Scientific R&D	135	\$440,782,275	\$225,844,187	\$214,938,088	0.015	\$3,224,071
13	Cleanup of Radioactive Waste for US Government	83	\$936,641,494	\$5,859,160	\$930,782,334	0.00471	\$4,383,985
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,905,956,801	\$2,832,246,633	\$9,073,710,168	0.015	\$136,105,653
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$53,651,306,648	\$13,545,062,202	\$40,106,244,446	0.0175	\$701,859,278
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,989,743,403	0.012	\$59,876,921
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$13,807,062
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,908,115	\$60,648,533	\$90,259,582	0.0176	\$1,588,569
19	Retailing of Interstate Transportation Equip	19	\$377,285,011	\$74,476,563	\$302,808,448	0.00484	\$1,465,593
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$580,252,602	\$559,673,646	\$20,578,956	0.00275	\$56,592
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$3,539,888,140	\$3,364,277,205	\$175,610,935	0.009	\$1,580,498
22	Retailing	2	\$102,362,315,828	\$23,585,184,901	\$78,777,130,927	0.00471	\$371,040,287
23	Non-Manufacturing Aerospace Product Development	188	\$75,181,948	\$1,667,312	\$73,514,636	0.009	\$661,632
24	Federal Aviation Administration (FAR) Repair Station	189	\$100,580,073	\$1,234,908	\$99,345,165	0.0029	\$288,498
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	\$28,523,947	\$0	\$28,523,947	0.00275	\$78,441
28	Wholesaling of Solar Energy Systems	128	\$43,431,071	\$35,755,989	\$7,675,082	0.00275	\$21,106
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,881,349,012	\$4,621,632	\$3,876,727,380	0.00484	\$18,763,361
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,087,485,917	\$1,868,037,110	\$1,219,448,807	0.00484	\$5,902,132
31	Retailing of Commercial Airplanes or Components	1007	\$6,223,418,183	\$3,104,224,649	\$3,119,193,534	0.00484	\$15,096,897
32	Manufacturing of Commercial Airplane Tooling	1008	\$40,262,126	\$42,571	\$40,219,555	0.00484	\$194,663
33	Wholesaling of Commercial Airplane Tooling	1009	\$53,124,645	\$11,075,511	\$42,049,134	0.00484	\$203,518
34	Retailing of Commercial Airplane Tooling	1010	\$59,225,886	\$29,277,209	\$29,948,677	0.00471	\$141,058
35	Publication of Newspapers	126	\$0	\$0	\$0	0	\$0
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0026	\$0
37	Processing for Hire Timber Products	300	\$75,678,132	\$0	\$75,678,132	0.00342	\$259,122
38	Extracting Timber, Extracting for Hire Timber	301	\$106,257,996	\$2,709,273	\$103,548,723	0.00342	\$354,551
39	Manufacturing of Timber or Wood Products	302	\$981,084,410	\$81,146,549	\$899,937,861	0.00342	\$3,081,387
40	Wholesaling of Timber or Wood Products	303	\$2,828,913,662	\$1,350,422,601	\$1,478,491,061	0.00342	\$5,062,353
41	Sale of Standing Timber	304	\$18,375,948	\$0	\$18,375,948	0.00342	\$62,919
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$117,124,888	\$152,851	\$116,972,037	0.00275	\$321,673
	Total:		\$304,405,181,330	\$79,673,590,644	\$229,721,334,089		\$1,778,181,820
State Sales Tax and Use Tax							
43	Retail Sales	1	\$103,525,628,588	\$42,584,295,492	\$60,941,333,096	0.0065	\$3,961,186,651
44	Use Tax	5	\$2,816,900,239	\$0	\$2,816,900,239	0.0065	\$183,098,516
45	Motor Vehicle Sales / Leases	120	\$4,362,219,280	\$0	\$4,362,219,280	0.003	\$13,086,658
46	Self-Produced Refinery Fuel Gas Use Tax	270	\$38,716,935	\$0	\$38,716,935	0.03852	\$1,491,376
	Total:		\$110,743,465,042	\$42,584,295,492	\$68,159,169,550		\$4,158,863,201
State Public Utility Tax							
47	Water Distribution	60	\$620,829,902	\$68,164,826	\$552,665,076	0.05029	\$27,793,527
48	Sewer Collection	61	\$256,036,702	\$113,622,800	\$142,413,902	0.03852	\$5,485,784
49	Power	49	\$2,789,418,539	\$653,346,136	\$2,136,072,403	0.03873	\$82,738,628
50	Gas Distribution-Telegraph	26	\$250,167,280	\$4,385,189	\$245,782,091	0.03852	\$9,467,526
51	Motor Transportation-Railroad-Railroad Car	8	\$2,914,013,109	\$2,270,973,121	\$643,039,988	0.01926	\$12,384,950
52	Log Hauling Over Public Highways	125	\$68,964,864	\$27,206,481	\$41,758,383	0.0137	\$571,923
53	Urban Transportation/Vessels Under 65 ft	12	\$407,532,069	\$90,632,636	\$316,899,433	0.00642	\$2,034,494
54	Other Public Service Business	13	\$453,315,747	\$360,645,161	\$92,670,586	0.01926	\$1,784,835
	Total:		\$7,760,278,212	\$3,588,976,350	\$4,171,301,862		\$142,261,667
Other Taxes							
55	Litter Tax	36	\$29,795,943,837	\$0	\$29,795,943,837	0.00015	\$4,469,392
56	Tobacco Products/Cigars (less than \$0.69)	20	\$9,603,092	\$0	\$9,603,092	0.95	\$9,122,937
57	Cigar Tax (\$0.69 or more)	194	\$2,989,116	\$0	\$2,989,116	0.65	\$1,942,925
58	Little Cigar Tax (acetate integrated filters)	198	\$5,645,931	\$0	\$5,645,931	0.15125	\$853,947
59	Moist Snuff (1.2 oz. or less)	162	\$7,791,948	\$0	\$7,791,948	2.526	\$19,682,461
60	Moist Snuff (more than 1.2 oz.)	163	\$1,546,053	\$0	\$1,546,053	2.105	\$3,254,442
61	All Other Vapor Products	164	\$13,043,838	\$0	\$13,043,838	0.27	\$3,521,836
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$23,724,897	\$0	\$23,724,897	0.09	\$2,135,241
63	Spirits Sales to On-premises Licensees	251	\$50,895,058	\$1,538,635	\$49,356,423	0.137	\$6,761,830

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

3rd Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
64	Spirits Liter Sales to On-premises Licensees	253	\$2,594,093	\$0	\$2,594,093	2.4408	\$6,331,662
65	Spirits Sales to Consumers	252	\$228,358,251	\$218,755	\$228,139,496	0.205	\$46,768,597
66	Spirits Liter Sales to Consumers	254	\$11,050,393	\$0	\$11,050,393	3.7708	\$41,668,822
67	Refuse Collection	64	\$720,415,376	\$200,028,662	\$520,386,714	0.036	\$18,733,922
68	Hazardous Substance Tax by Value	65	\$569,554,826	\$8,234,360	\$561,320,466	0.007	\$3,929,243
69	Hazardous Substance Tax by Volume	81	\$64,692,696	\$0	\$64,692,696	1.48	\$95,745,190
70	Intermediate Care Facility	79	\$40,964,178	\$0	\$40,964,178	0.06	\$2,457,851
71	Solid Fuel Burning Device Fee	59	\$1,291	\$0	\$1,291	30	\$38,730
72	Syrup Tax	54	\$1,826,208	\$0	\$1,826,208	1	\$1,826,208
73	Tire Fee	73	\$1,322,278	\$0	\$1,322,278	0.9	\$1,190,050
74	Studded Tire Fee	77	\$737	\$0	\$737	4.5	\$3,317
75	Local 911 Wireline	793	\$1,457,639	\$0	\$1,457,639	0.95	\$1,384,757
76	Local 911 Wireless Tax	794	\$21,642,080	\$0	\$21,642,080	0.95	\$20,559,976
77	Local 911 VOIP Tax	795	\$3,462,135	\$0	\$3,462,135	0.95	\$3,289,028
78	Local 911 Prepaid Wireless Tax	796	\$2,977,546	\$0	\$2,977,546	0.95	\$2,828,669
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,458,703	\$0	\$1,458,703	0.4	\$583,481
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,642,147	\$0	\$21,642,147	0.4	\$8,656,859
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,531,522	\$0	\$3,531,522	0.4	\$1,412,609
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,847,812	\$0	\$2,847,812	0.4	\$1,139,125
	Total:		\$31,610,983,681	\$210,020,412	\$31,400,963,269		\$310,293,107

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
0100	ADAMS UNINC COUNTY	2,978	\$ 49,292,626	3,166	\$ 37,668,240	-23.582%
0101	HATTON	235	\$ 184,195	243	\$ 188,914	2.562%
0102	LIND	743	\$ 1,108,720	717	\$ 990,003	-10.708%
0103	OTHELLO	3,973	\$ 62,519,618	4,125	\$ 64,460,119	3.104%
0104	RITZVILLE	2,208	\$ 18,172,364	2,294	\$ 17,755,005	-2.297%
0105	WASHTUCNA	389	\$ 506,131	411	\$ 1,069,419	111.293%
0199	ADAMS COUNTY	10,526	\$ 131,783,654	10,956	\$ 122,131,700	-7.324%
0200	ASOTIN UNINC COUNTY	4,000	\$ 30,691,768	4,308	\$ 32,114,969	4.637%
0201	ASOTIN CITY	1,238	\$ 3,435,980	1,289	\$ 4,932,068	43.542%
0202	CLARKSTON	4,404	\$ 94,209,106	4,584	\$ 94,223,553	0.015%
0299	ASOTIN COUNTY	9,642	\$ 128,336,854	10,181	\$ 131,270,590	2.286%
0300	BENTON UNINC COUNTY	7,808	\$ 137,470,475	8,231	\$ 137,987,846	0.376%
0301	BENTON CITY	3,096	\$ 17,572,123	3,203	\$ 17,834,617	1.494%
0302	KENNEWICK	14,144	\$ 756,349,074	14,893	\$ 738,225,970	-2.396%
0303	PROSSER	4,649	\$ 73,340,905	4,858	\$ 70,113,957	-4.400%
0304	RICHLAND	13,666	\$ 495,111,567	14,449	\$ 507,174,599	2.436%
0305	WEST RICHLAND	6,458	\$ 55,997,421	6,823	\$ 59,674,984	6.567%
0399	BENTON COUNTY	49,821	\$ 1,535,841,565	52,457	\$ 1,531,011,973	-0.314%
0400	CHELAN UNINC COUNTY	9,386	\$ 240,725,949	10,013	\$ 251,921,040	4.651%
0401	CASHMERE	3,394	\$ 21,321,017	3,490	\$ 20,220,158	-5.163%
0402	CHELAN CITY	4,722	\$ 110,541,695	4,926	\$ 107,077,461	-3.134%
0403	ENTIAT	1,655	\$ 5,211,870	1,707	\$ 5,239,880	0.537%
0404	LEAVENWORTH	4,203	\$ 98,854,185	4,335	\$ 107,139,509	8.381%
0405	WENATCHEE	11,424	\$ 400,518,670	11,942	\$ 383,239,919	-4.314%
0499	CHELAN COUNTY	34,784	\$ 877,173,386	36,413	\$ 874,837,967	-0.266%
0500	CLALLAM UNINC COUNTY	9,219	\$ 208,968,852	9,766	\$ 213,993,356	2.404%
0501	FORKS	2,421	\$ 30,947,094	2,520	\$ 33,786,407	9.175%
0502	PORT ANGELES	8,512	\$ 159,673,183	8,894	\$ 160,456,375	0.490%
0503	SEQUIM	6,604	\$ 140,913,857	6,783	\$ 144,703,433	2.689%
0599	CLALLAM COUNTY	26,756	\$ 540,502,986	27,963	\$ 552,939,571	2.301%
0600	CLARK UNINC COUNTY	17,828	\$ 880,014,950	19,080	\$ 905,203,462	2.862%
0601	BATTLE GROUND	8,992	\$ 172,818,789	9,524	\$ 156,037,482	-9.710%
0602	CAMAS	10,073	\$ 139,311,082	10,503	\$ 157,843,872	13.303%
0603	LA CENTER	3,886	\$ 17,894,180	4,115	\$ 21,292,088	18.989%
0604	RIDGEFIELD	7,822	\$ 108,463,744	8,438	\$ 139,732,255	28.829%
0605	VANCOUVER	22,427	\$ 1,696,910,106	23,395	\$ 1,679,477,037	-1.027%
0606	WASHOUGAL	7,562	\$ 83,735,366	7,965	\$ 97,991,705	17.025%
0607	YACOLT	2,110	\$ 5,638,788	2,223	\$ 7,865,214	39.484%
0699	CLARK COUNTY	80,700	\$ 3,104,787,005	85,243	\$ 3,165,443,115	1.954%
0700	COLUMBIA UNINC COUNTY	1,386	\$ 11,408,915	1,469	\$ 11,625,726	1.900%
0701	DAYTON	2,338	\$ 14,452,164	2,437	\$ 12,928,665	-10.542%
0702	STARBUCK	327	\$ 313,518	274	\$ 457,852	46.037%
0799	COLUMBIA COUNTY	4,051	\$ 26,174,597	4,180	\$ 25,012,243	-4.441%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
0800	COWLITZ UNINC COUNTY	8,764	\$ 175,878,131	9,248	\$ 160,024,413	-9.014%
0801	CASTLE ROCK	2,743	\$ 19,450,029	2,815	\$ 22,046,365	13.349%
0802	KALAMA	3,322	\$ 27,398,721	3,443	\$ 21,960,767	-19.847%
0803	KELSO	5,945	\$ 110,664,682	6,144	\$ 120,845,298	9.200%
0804	LONGVIEW	10,030	\$ 394,623,228	10,278	\$ 374,381,016	-5.130%
0805	WOODLAND	5,156	\$ 82,545,977	5,307	\$ 79,231,053	-4.016%
0899	COWLITZ COUNTY	35,960	\$ 810,560,768	37,235	\$ 778,488,912	-3.957%
0900	DOUGLAS UNINC COUNTY	7,069	\$ 224,698,263	7,539	\$ 239,543,125	6.607%
0901	BRIDGEPORT	908	\$ 3,546,209	881	\$ 6,800,041	91.755%
0902	EAST WENATCHEE	6,281	\$ 160,226,988	6,535	\$ 156,128,465	-2.558%
0903	MANSFIELD	551	\$ 1,282,284	527	\$ 1,037,611	-19.081%
0904	ROCK ISLAND	1,303	\$ 5,626,493	1,402	\$ 5,077,115	-9.764%
0905	WATERVILLE	1,394	\$ 4,547,655	1,398	\$ 5,688,089	25.077%
0999	DOUGLAS COUNTY	17,506	\$ 399,927,892	18,282	\$ 414,274,446	3.587%
1000	FERRY UNINC COUNTY	3,245	\$ 18,209,767	3,458	\$ 18,707,524	2.733%
1001	REPUBLIC	1,488	\$ 8,228,664	1,576	\$ 10,311,092	25.307%
1099	FERRY COUNTY	4,733	\$ 26,438,431	5,034	\$ 29,018,616	9.759%
1100	FRANKLIN UNINC COUNTY	5,175	\$ 63,524,067	5,634	\$ 79,690,866	25.450%
1101	CONNELL	1,864	\$ 10,770,033	1,888	\$ 15,321,781	42.263%
1102	KAHLOTUS	408	\$ 947,244	357	\$ 467,894	-50.605%
1103	MESA	697	\$ 2,540,583	678	\$ 4,139,475	62.934%
1104	PASCO	12,235	\$ 573,519,238	12,888	\$ 663,698,831	15.724%
1199	FRANKLIN COUNTY	20,379	\$ 651,301,165	21,445	\$ 763,318,847	17.199%
1200	GARFIELD UNINC COUNTY	913	\$ 5,554,381	993	\$ 6,075,520	9.382%
1201	POMEROY	1,532	\$ 4,928,127	1,549	\$ 5,245,968	6.450%
1299	GARFIELD COUNTY	2,445	\$ 10,482,508	2,542	\$ 11,321,488	8.004%
1300	GRANT UNINC COUNTY	7,653	\$ 233,060,908	8,095	\$ 293,359,936	25.873%
1301	COULEE CITY	979	\$ 3,086,835	1,039	\$ 4,628,245	49.935%
1302	ELECTRIC CITY	1,032	\$ 2,989,718	1,089	\$ 4,102,138	37.208%
1303	EPHRATA	4,722	\$ 79,431,440	4,943	\$ 72,027,705	-9.321%
1304	GEORGE	1,130	\$ 9,422,549	1,158	\$ 9,438,189	0.166%
1305	GRAND COULEE	1,476	\$ 12,445,708	1,549	\$ 13,413,184	7.774%
1306	HARTLINE	432	\$ 361,155	438	\$ 354,292	-1.900%
1307	KRUPP	201	\$ 107,581	191	\$ 91,043	-15.373%
1308	MATTAWA	1,461	\$ 13,129,204	1,452	\$ 11,565,407	-11.911%
1309	MOSES LAKE	9,249	\$ 360,477,915	9,615	\$ 343,173,192	-4.800%
1310	QUINCY	3,936	\$ 211,684,282	4,042	\$ 167,944,637	-20.663%
1311	ROYAL CITY	1,481	\$ 13,470,157	1,494	\$ 14,712,955	9.226%
1312	SOAP LAKE	1,554	\$ 5,666,582	1,637	\$ 6,504,971	14.795%
1313	WARDEN	1,769	\$ 10,743,019	1,799	\$ 11,078,252	3.120%
1315	WILSON CREEK	431	\$ 520,879	439	\$ 2,607,445	400.586%
1399	GRANT COUNTY	37,506	\$ 956,597,932	38,980	\$ 955,001,591	-0.167%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	7,013	\$ 149,319,925	7,251	\$ 149,054,337	-0.178%
1401	ABERDEEN	6,268	\$ 173,997,743	6,451	\$ 156,715,108	-9.933%
1402	COSMOPOLIS	1,492	\$ 4,195,757	1,470	\$ 4,630,656	10.365%
1403	ELMA	3,092	\$ 30,405,021	3,126	\$ 37,121,359	22.090%
1404	HOQUIAM	3,812	\$ 28,445,129	3,879	\$ 29,897,349	5.105%
1405	MCCLEARY	2,155	\$ 6,370,120	2,271	\$ 6,364,306	-0.091%
1406	MONTESANO	3,545	\$ 23,848,533	3,697	\$ 27,083,481	13.565%
1407	OAKVILLE	1,137	\$ 3,296,586	1,154	\$ 3,482,887	5.651%
1408	WESTPORT	2,264	\$ 29,474,315	2,359	\$ 28,407,359	-3.620%
1409	OCEAN SHORES	4,541	\$ 64,686,408	4,646	\$ 62,102,414	-3.995%
1499	GRAYS HARBOR COUNTY	35,319	\$ 514,039,537	36,304	\$ 504,859,256	-1.786%
1500	ISLAND UNINC COUNTY	13,099	\$ 285,685,305	13,869	\$ 293,655,036	2.790%
1501	COUPEVILLE	3,552	\$ 22,964,873	3,485	\$ 25,219,803	9.819%
1502	LANGLEY	3,057	\$ 19,732,461	3,130	\$ 21,450,697	8.708%
1503	OAK HARBOR	8,381	\$ 154,647,636	8,762	\$ 158,063,869	2.209%
1599	ISLAND COUNTY	28,089	\$ 483,030,275	29,246	\$ 498,389,405	3.180%
1600	JEFFERSON UNINC COUNTY	8,761	\$ 123,799,024	9,204	\$ 165,785,818	33.915%
1601	PORT TOWNSEND	7,217	\$ 107,191,616	7,573	\$ 111,109,679	3.655%
1699	JEFFERSON COUNTY	15,978	\$ 230,990,640	16,777	\$ 276,895,497	19.873%
1700	KING UNINC COUNTY	23,041	\$ 907,180,786	24,411	\$ 954,450,178	5.211%
1701	ALGONA	2,290	\$ 17,666,364	2,388	\$ 24,557,080	39.005%
1702	AUBURN/KING	15,518	\$ 639,825,562	16,288	\$ 636,911,267	-0.455%
1703	BEAUX ARTS VILLAGE	1,071	\$ 2,091,670	1,281	\$ 3,847,218	83.930%
1704	BELLEVUE	25,428	\$ 2,605,629,409	26,482	\$ 2,513,723,854	-3.527%
1705	BLACK DIAMOND	5,464	\$ 38,038,403	5,793	\$ 41,476,825	9.039%
1706	BOTHELL/KING	11,966	\$ 270,433,871	12,383	\$ 283,044,058	4.663%
1707	CARNATION	3,605	\$ 19,837,818	3,795	\$ 25,246,295	27.263%
1708	CLYDE HILL	3,502	\$ 24,748,427	3,718	\$ 26,756,164	8.113%
1709	DES MOINES	9,026	\$ 134,105,097	9,425	\$ 118,282,681	-11.799%
1710	DUVALL	6,288	\$ 50,814,195	6,725	\$ 58,719,567	15.557%
1711	ENUMCLAW	8,045	\$ 132,741,167	8,166	\$ 134,083,424	1.011%
1712	COVINGTON	7,837	\$ 186,220,932	8,258	\$ 201,223,543	8.056%
1713	HUNTS POINT	1,321	\$ 13,714,170	1,397	\$ 14,268,712	4.044%
1714	ISSAQUAH	14,681	\$ 547,903,907	15,319	\$ 555,829,724	1.447%
1715	KENT	19,291	\$ 926,152,324	19,902	\$ 868,733,681	-6.200%
1716	KIRKLAND	20,399	\$ 976,721,730	21,410	\$ 1,003,435,272	2.735%
1717	LAKE FOREST PARK	7,038	\$ 50,543,204	7,431	\$ 53,033,177	4.926%
1718	MEDINA	4,423	\$ 48,360,585	4,729	\$ 59,258,105	22.534%
1719	MERCER ISLAND	11,564	\$ 195,294,456	12,260	\$ 194,781,951	-0.262%
1720	MAPLE VALLEY	9,889	\$ 134,690,098	10,352	\$ 128,624,734	-4.503%
1721	NORMANDY PARK	5,068	\$ 27,646,967	5,359	\$ 29,742,618	7.580%
1722	NORTH BEND	7,337	\$ 106,685,004	7,603	\$ 96,327,619	-9.708%
1723	PACIFIC/KING	3,394	\$ 21,179,574	3,574	\$ 20,510,199	-3.160%
1724	REDMOND	17,938	\$ 1,248,712,194	18,651	\$ 1,174,485,902	-5.944%
1725	RENTON	18,698	\$ 1,105,288,244	19,381	\$ 1,043,043,350	-5.632%
1726	SEATTLE	48,350	\$ 8,980,769,555	49,693	\$ 8,811,538,926	-1.884%
1727	SKYKOMISH	680	\$ 2,836,578	640	\$ 2,551,523	-10.049%
1728	SNOQUALMIE	8,009	\$ 78,650,337	8,274	\$ 82,544,852	4.952%
1729	TUKWILA	9,956	\$ 652,393,252	10,198	\$ 643,479,047	-1.366%

WASHINGTON STATE

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

Quarter 3 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
1730	YARROW POINT	2,052	\$ 9,827,335	2,097	\$ 12,035,890	22.474%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
1731	MILTON/KING	1,831	\$ 14,887,845	1,992	\$ 24,187,025	62.462%
1732	FEDERAL WAY	15,136	\$ 621,200,801	15,528	\$ 590,539,400	-4.936%
1733	SEATAC	8,354	\$ 675,927,257	8,711	\$ 778,095,928	15.115%
1734	BURIEN	11,772	\$ 305,822,072	12,327	\$ 309,061,892	1.059%
1735	WOODINVILLE	12,019	\$ 284,821,296	12,373	\$ 305,316,103	7.196%
1736	NEWCASTLE	6,531	\$ 62,596,946	6,677	\$ 60,605,165	-3.182%
1737	SHORELINE	13,817	\$ 434,753,713	14,562	\$ 417,117,369	-4.057%
1738	KENMORE	9,499	\$ 106,509,812	10,051	\$ 106,809,960	0.282%
1739	SAMMAMISH	13,112	\$ 216,395,358	13,621	\$ 226,864,829	4.838%
1799	KING COUNTY	425,240	\$ 22,879,618,315	443,225	\$ 22,635,145,107	-1.069%
1800	KITSAP UNINC COUNTY	18,639	\$ 818,217,902	19,714	\$ 857,647,911	4.819%
1801	BREMERTON	11,774	\$ 343,697,413	12,258	\$ 359,066,046	4.472%
1802	PORT ORCHARD	9,183	\$ 233,767,368	9,698	\$ 236,310,726	1.088%
1803	POULSBO	8,642	\$ 169,643,092	9,113	\$ 180,938,564	6.658%
1804	BAINBRIDGE ISLAND	11,036	\$ 201,228,124	11,545	\$ 206,453,227	2.597%
1899	KITSAP COUNTY	59,274	\$ 1,766,553,899	62,328	\$ 1,840,416,474	4.181%
1900	KITTITAS UNINC COUNTY	7,934	\$ 255,378,335	8,365	\$ 246,514,366	-3.471%
1901	CLE ELUM	4,129	\$ 53,445,829	4,193	\$ 52,493,410	-1.782%
1902	ELLENSBURG	8,296	\$ 189,648,564	8,573	\$ 250,606,635	32.143%
1903	KITTITAS CITY	1,393	\$ 4,592,576	1,926	\$ 4,750,496	3.439%
1904	ROSLYN	1,851	\$ 9,070,594	1,938	\$ 8,328,177	-8.185%
1905	SOUTH CLE ELUM	1,062	\$ 1,197,546	1,110	\$ 1,539,391	28.545%
1999	KITTITAS COUNTY	24,665	\$ 513,333,444	26,105	\$ 564,232,475	9.915%
2000	KLICKITAT UNINC COUNTY	6,419	\$ 85,597,240	6,712	\$ 81,391,848	-4.913%
2001	BINGEN	1,393	\$ 8,105,619	1,470	\$ 9,423,326	16.257%
2002	GOLDENDALE	3,044	\$ 31,654,279	3,169	\$ 27,921,240	-11.793%
2003	WHITE SALMON	2,946	\$ 18,840,106	3,211	\$ 20,825,840	10.540%
2099	KLICKITAT COUNTY	13,802	\$ 144,197,244	14,562	\$ 139,562,254	-3.214%
2100	LEWIS UNINC COUNTY	9,844	\$ 199,397,518	10,359	\$ 197,338,876	-1.032%
2101	CENTRALIA	7,076	\$ 138,331,810	7,170	\$ 150,676,731	8.924%
2102	CHEHALIS	6,420	\$ 192,629,466	6,604	\$ 194,163,866	0.797%
2103	MORTON	1,804	\$ 15,248,878	1,860	\$ 16,594,134	8.822%
2104	MOSSYROCK	1,150	\$ 4,348,753	1,231	\$ 4,211,319	-3.160%
2105	NAPAVINE	1,990	\$ 21,135,978	2,039	\$ 21,092,175	-0.207%
2106	PE ELL	850	\$ 2,173,381	858	\$ 2,178,470	0.234%
2107	TOLEDO	1,603	\$ 5,248,308	1,624	\$ 5,660,699	7.858%
2108	VADER	911	\$ 1,185,195	959	\$ 1,402,883	18.367%
2109	WINLOCK	2,012	\$ 8,836,061	2,238	\$ 10,384,477	17.524%
2199	LEWIS COUNTY	33,660	\$ 588,535,348	34,942	\$ 603,703,630	2.577%
2200	LINCOLN UNINC COUNTY	3,523	\$ 39,291,769	3,644	\$ 29,347,056	-25.310%
2201	ALMIRA	680	\$ 6,021,387	663	\$ 1,551,444	-74.234%
2202	CRESTON	541	\$ 3,733,949	556	\$ 786,426	-78.938%
2203	DAVENPORT	2,287	\$ 13,082,880	2,342	\$ 13,319,838	1.811%
2204	HARRINGTON	709	\$ 1,164,255	713	\$ 1,258,701	8.112%
2205	ODESSA	1,243	\$ 4,328,444	1,209	\$ 3,915,541	-9.539%
2206	REARDAN	928	\$ 2,394,717	908	\$ 2,598,252	8.499%
2207	SPRAGUE	675	\$ 1,414,731	664	\$ 2,280,553	61.200%

WASHINGTON STATE

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

Quarter 3 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
2208	WILBUR	1,214	\$ 5,197,313	1,239	\$ 4,496,548	-13.483%
2299	LINCOLN COUNTY	11,800	\$ 76,629,445	11,938	\$ 59,554,359	-22.283%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
2300	MASON UNINC COUNTY	11,339	\$ 230,658,580	11,825	\$ 243,389,996	5.520%
2301	SHELTON	6,023	\$ 89,471,724	6,075	\$ 94,170,339	5.252%
2399	MASON COUNTY	17,362	\$ 320,130,304	17,900	\$ 337,560,335	5.445%
2400	OKANOGAN UNINC COUNTY	6,891	\$ 94,317,898	7,232	\$ 101,119,060	7.211%
2401	BREWSTER	1,870	\$ 18,753,340	1,958	\$ 16,790,507	-10.467%
2402	CONCONULLY	475	\$ 758,602	474	\$ 2,501,285	229.723%
2403	COULEE DAM	1,005	\$ 3,757,787	1,042	\$ 2,978,673	-20.733%
2404	ELMER CITY	433	\$ 591,698	448	\$ 379,795	-35.813%
2405	NESPELEM	548	\$ 601,058	606	\$ 669,574	11.399%
2406	OKANOGAN CITY	2,371	\$ 18,642,179	2,426	\$ 19,102,053	2.467%
2407	OMAK	3,473	\$ 76,951,239	3,652	\$ 74,992,708	-2.545%
2408	OROVILLE	2,636	\$ 12,320,304	2,775	\$ 14,436,684	17.178%
2409	PATEROS	902	\$ 3,418,507	975	\$ 4,406,275	28.895%
2410	RIVERSIDE	642	\$ 1,132,138	728	\$ 1,384,561	22.296%
2411	TONASKET	1,912	\$ 13,461,075	1,994	\$ 12,761,905	-5.194%
2412	TWISP	2,093	\$ 13,922,211	2,309	\$ 14,172,158	1.795%
2413	WINTHROP	2,027	\$ 20,545,544	2,138	\$ 21,748,202	5.854%
2499	OKANOGAN COUNTY	27,278	\$ 279,173,580	28,769	\$ 287,666,712	3.042%
2500	PACIFIC UNINC COUNTY	6,060	\$ 66,541,256	6,262	\$ 70,262,026	5.592%
2501	ILWACO	1,533	\$ 8,523,957	1,533	\$ 8,996,565	5.544%
2502	LONG BEACH	2,352	\$ 34,736,817	2,420	\$ 36,036,997	3.743%
2503	RAYMOND	2,681	\$ 15,257,251	2,652	\$ 18,527,355	21.433%
2504	SOUTH BEND	1,418	\$ 8,119,684	1,393	\$ 7,839,364	-3.452%
2599	PACIFIC COUNTY	14,044	\$ 133,178,965	14,260	\$ 141,662,307	6.370%
2600	PEND OREILLE UNINC COUNTY	4,252	\$ 41,193,116	4,559	\$ 40,914,342	-0.677%
2601	CUSICK	637	\$ 1,419,142	649	\$ 1,976,967	39.307%
2602	IONE	886	\$ 2,367,954	922	\$ 2,838,266	19.862%
2603	METALINE	406	\$ 525,582	372	\$ 514,384	-2.131%
2604	METALINE FALLS	715	\$ 965,763	673	\$ 1,147,114	18.778%
2605	NEWPORT	2,737	\$ 23,471,156	2,847	\$ 20,650,984	-12.015%
2699	PEND OREILLE COUNTY	9,633	\$ 69,942,713	10,022	\$ 68,042,057	-2.717%
2700	PIERCE UNINC COUNTY	24,012	\$ 1,481,545,676	25,356	\$ 1,605,087,441	8.339%
2701	BONNEY LAKE	9,267	\$ 229,421,338	9,662	\$ 231,810,187	1.041%
2702	BUCKLEY	5,033	\$ 45,189,033	5,056	\$ 49,845,498	10.304%
2703	CARBONADO	799	\$ 1,145,693	928	\$ 1,420,523	23.988%
2704	DUPONT	5,491	\$ 45,430,654	5,691	\$ 44,200,000	-2.709%
2705	EATONVILLE	3,393	\$ 20,247,545	3,456	\$ 20,947,636	3.458%
2706	FIFE	6,807	\$ 358,053,021	7,033	\$ 389,658,497	8.827%
2707	FIRCREST	4,445	\$ 21,643,175	4,686	\$ 26,610,065	22.949%
2708	GIG HARBOR	11,041	\$ 263,169,983	11,416	\$ 266,542,070	1.281%
2709	MILTON/PIERCE	4,186	\$ 47,086,388	4,542	\$ 52,093,590	10.634%
2710	ORTING	4,674	\$ 29,336,458	4,740	\$ 31,455,968	7.225%
2711	PUYALLUP	15,228	\$ 787,101,412	15,771	\$ 761,021,764	-3.313%
2712	ROY	2,028	\$ 7,494,916	1,978	\$ 7,816,802	4.295%
2713	RUSTON	1,745	\$ 15,809,883	1,884	\$ 17,834,634	12.807%
2714	SOUTH PRAIRIE	1,159	\$ 2,020,463	1,366	\$ 2,199,447	8.859%
2715	STEILACOOM	4,590	\$ 17,000,530	4,931	\$ 21,070,745	23.942%
2716	SUMNER	8,252	\$ 219,270,792	8,553	\$ 235,766,109	7.523%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
2717	TACOMA	25,587	\$ 1,793,259,053	26,586	\$ 1,863,297,103	3.906%
2718	WILKESON	988	\$ 1,434,188	985	\$ 1,624,275	13.254%
2719	UNIVERSITY PLACE	9,681	\$ 129,330,198	10,213	\$ 125,131,109	-3.247%
2720	EDGEWOOD	6,448	\$ 51,537,575	6,828	\$ 51,687,183	0.290%
2721	LAKEWOOD	12,989	\$ 405,251,372	13,609	\$ 435,751,258	7.526%
2723	PACIFIC/PIERCE	978	\$ 18,833,709	978	\$ 18,382,397	-2.396%
2724	AUBURN/PIERCE	4,471	\$ 28,707,729	4,717	\$ 31,172,584	8.586%
2799	PIERCE COUNTY	173,292	\$ 6,019,320,784	180,965	\$ 6,292,426,885	4.537%
2800	SAN JUAN UNINC COUNTY	8,682	\$ 190,045,435	9,122	\$ 199,142,291	4.787%
2801	FRIDAY HARBOR	4,423	\$ 65,596,710	4,661	\$ 64,040,225	-2.373%
2899	SAN JUAN COUNTY	13,105	\$ 255,642,145	13,783	\$ 263,182,516	2.950%
2900	SKAGIT UNINC COUNTY	10,974	\$ 229,661,527	11,753	\$ 232,269,744	1.136%
2901	ANACORTES	9,489	\$ 182,625,928	9,832	\$ 177,870,460	-2.604%
2902	BURLINGTON	7,002	\$ 303,513,639	7,184	\$ 320,403,570	5.565%
2903	CONCRETE	1,490	\$ 18,749,201	1,524	\$ 22,229,593	18.563%
2904	HAMILTON	510	\$ 12,443,791	587	\$ 6,650,005	-46.560%
2905	LA CONNER	2,404	\$ 20,495,442	2,566	\$ 22,574,372	10.143%
2906	LYMAN	679	\$ 1,576,287	733	\$ 1,620,578	2.810%
2907	MOUNT VERNON	10,862	\$ 291,899,662	11,418	\$ 299,881,528	2.734%
2908	SEDRO WOOLLEY	5,933	\$ 64,416,078	6,394	\$ 74,580,650	15.780%
2999	SKAGIT COUNTY	49,343	\$ 1,125,381,555	51,991	\$ 1,158,080,500	2.906%
3000	SKAMANIA UNINC COUNTY	4,883	\$ 37,487,428	5,218	\$ 36,516,891	-2.589%
3001	NORTH BONNEVILLE	1,193	\$ 2,924,720	1,222	\$ 3,095,946	5.854%
3002	STEVENSON	2,220	\$ 30,804,417	2,370	\$ 27,732,163	-9.973%
3099	SKAMANIA COUNTY	8,296	\$ 71,216,565	8,810	\$ 67,345,000	-5.436%
3100	SNOHOMISH UNINC COUNTY	21,899	\$ 1,303,071,416	23,293	\$ 1,353,677,065	3.884%
3101	ARLINGTON	9,995	\$ 221,171,246	10,258	\$ 206,689,558	-6.548%
3102	BRIER	4,417	\$ 17,490,130	4,545	\$ 19,580,076	11.949%
3103	DARRINGTON	1,307	\$ 7,099,078	1,494	\$ 8,706,792	22.647%
3104	EDMONDS	14,379	\$ 355,097,477	15,066	\$ 350,862,844	-1.193%
3105	EVERETT	20,109	\$ 1,115,023,344	20,843	\$ 1,089,203,155	-2.316%
3106	GOLD BAR	2,043	\$ 9,019,428	2,170	\$ 7,987,143	-11.445%
3107	GRANITE FALLS	3,751	\$ 22,383,463	3,767	\$ 27,007,465	20.658%
3108	INDEX	650	\$ 1,330,251	689	\$ 2,209,483	66.095%
3109	LAKE STEVENS	10,858	\$ 201,909,023	11,308	\$ 207,217,523	2.629%
3110	LYNNWOOD	14,788	\$ 892,763,621	15,209	\$ 871,618,811	-2.368%
3111	MARYSVILLE	13,512	\$ 534,793,905	14,014	\$ 568,945,904	6.386%
3112	MONROE	9,584	\$ 204,609,644	10,043	\$ 204,632,667	0.011%
3113	MOUNTLAKE TERRACE	8,345	\$ 110,272,662	8,799	\$ 92,755,882	-15.885%
3114	MUKILTEO	9,827	\$ 103,486,189	10,241	\$ 104,819,731	1.289%
3115	SNOHOMISH CITY	9,078	\$ 164,759,185	9,318	\$ 177,230,020	7.569%
3116	STANWOOD	6,173	\$ 79,717,309	6,499	\$ 73,492,036	-7.809%
3117	SULTAN	4,204	\$ 38,664,913	4,339	\$ 34,662,800	-10.351%
3118	WOODWAY	2,197	\$ 7,647,758	2,276	\$ 7,749,441	1.330%
3119	MILL CREEK	8,985	\$ 119,331,668	9,349	\$ 122,558,248	2.704%
3120	BOTHELL/SNOHOMISH	10,516	\$ 221,813,737	10,817	\$ 220,421,184	-0.628%
3199	SNOHOMISH COUNTY	186,617	\$ 5,731,455,447	194,337	\$ 5,752,027,828	0.359%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
3200	SPOKANE UNINC COUNTY	17,077	\$ 695,614,738	18,089	\$ 708,431,117	1.842%
3201	AIRWAY HEIGHTS	4,817	\$ 86,567,395	5,127	\$ 91,633,069	5.852%
3202	CHENEY	5,575	\$ 62,334,330	5,560	\$ 61,949,444	-0.617%
3203	DEER PARK	4,344	\$ 52,337,659	4,618	\$ 58,482,919	11.742%
3204	FAIRFIELD	828	\$ 1,294,186	868	\$ 1,838,989	42.096%
3205	LATAH	436	\$ 346,893	427	\$ 570,087	64.341%
3206	MEDICAL LAKE	3,125	\$ 19,309,677	3,372	\$ 22,473,727	16.386%
3207	MILLWOOD	1,940	\$ 23,068,861	2,128	\$ 24,282,641	5.262%
3208	ROCKFORD	858	\$ 3,009,401	905	\$ 3,103,420	3.124%
3209	SPANGLE	873	\$ 2,101,842	877	\$ 1,977,757	-5.904%
3210	SPOKANE CITY	22,389	\$ 1,841,546,700	23,414	\$ 1,864,692,364	1.257%
3211	WAVERLY	277	\$ 201,515	270	\$ 154,355	-23.403%
3212	LIBERTY LAKE	7,565	\$ 197,792,907	7,938	\$ 204,639,068	3.461%
3213	SPOKANE VALLEY	15,655	\$ 953,030,260	16,542	\$ 943,376,291	-1.013%
3299	SPOKANE COUNTY	85,759	\$ 3,938,556,364	90,135	\$ 3,987,605,248	1.245%
3300	STEVENS UNINC COUNTY	7,976	\$ 119,107,383	8,524	\$ 116,262,676	-2.388%
3301	CHEWELAH	2,883	\$ 22,407,081	2,990	\$ 18,215,711	-18.706%
3302	COLVILLE	4,545	\$ 84,457,367	4,657	\$ 83,876,722	-0.688%
3303	KETTLE FALLS	1,893	\$ 10,975,922	1,997	\$ 15,459,615	40.850%
3304	MARCUS	350	\$ 186,732	261	\$ 128,305	-31.289%
3305	NORTHPORT	1,163	\$ 1,918,261	1,199	\$ 3,163,400	64.910%
3306	SPRINGDALE	838	\$ 2,701,062	873	\$ 2,411,963	-10.703%
3399	STEVENS COUNTY	19,648	\$ 241,753,808	20,552	\$ 245,270,421	1.455%
3400	THURSTON UNINC COUNTY	14,886	\$ 407,517,614	15,691	\$ 394,817,378	-3.116%
3401	BUCODA	795	\$ 792,790	762	\$ 1,029,349	29.839%
3402	LACEY	13,157	\$ 496,574,383	13,386	\$ 471,575,031	-5.034%
3403	OLYMPIA	16,837	\$ 744,326,243	17,406	\$ 786,024,532	5.602%
3404	RAINIER	2,598	\$ 9,183,572	2,539	\$ 9,735,091	6.005%
3405	TENINO	2,736	\$ 13,438,191	2,728	\$ 12,057,550	-10.274%
3406	TUMWATER	9,904	\$ 298,569,828	10,154	\$ 295,460,303	-1.041%
3407	YELM	5,912	\$ 101,378,572	6,072	\$ 94,113,752	-7.166%
3499	THURSTON COUNTY	66,825	\$ 2,071,781,193	68,863	\$ 2,074,648,832	0.138%
3500	WAHKIAKUM UNINC COUNTY	2,627	\$ 10,343,921	2,746	\$ 10,033,414	-3.002%
3501	CATHLAMET	1,596	\$ 5,117,865	1,623	\$ 6,045,040	18.116%
3599	WAHKIAKUM COUNTY	4,223	\$ 15,461,786	4,369	\$ 16,078,454	3.988%
3600	WALLA WALLA UNINC COUNTY	6,613	\$ 100,293,404	6,998	\$ 87,122,555	-13.132%
3601	COLLEGE PLACE	4,569	\$ 60,055,083	4,815	\$ 65,517,529	9.096%
3602	PRESCOTT	648	\$ 1,423,678	638	\$ 1,648,205	15.771%
3603	WAITSBURG	1,414	\$ 3,469,808	1,423	\$ 3,472,500	0.078%
3604	WALLA WALLA CITY	10,139	\$ 238,379,761	10,549	\$ 247,066,698	3.644%
3699	WALLA WALLA COUNTY	23,383	\$ 403,621,734	24,423	\$ 404,827,487	0.299%
3700	WHATCOM UNINC COUNTY	14,251	\$ 351,914,765	15,303	\$ 364,153,175	3.478%
3701	BELLINGHAM	18,084	\$ 1,021,872,939	18,788	\$ 1,017,632,720	-0.415%
3702	BLAINE	8,594	\$ 73,912,480	9,024	\$ 72,494,505	-1.918%
3703	EVERSON	2,992	\$ 13,888,090	3,073	\$ 15,324,575	10.343%
3704	FERNDALE	7,787	\$ 109,454,912	8,105	\$ 99,267,281	-9.308%
3705	LYNDEN	7,603	\$ 114,743,871	8,080	\$ 120,580,048	5.086%

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

Quarter 3 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
3706	NOOKSACK	1,467	\$ 5,577,715	1,617	\$ 7,652,357	37.195%
3707	SUMAS	3,990	\$ 13,282,255	4,232	\$ 12,677,054	-4.556%
3799	WHATCOM COUNTY	64,768	\$ 1,704,647,027	68,222	\$ 1,709,781,715	0.301%

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q3/2023 COUNT	Q3/2023 TAXABLE	Q3/2024 COUNT	Q3/2024 TAXABLE	
3800	WHITMAN UNINC COUNTY	4,131	\$ 45,244,865	4,459	\$ 41,075,951	-9.214%
3801	ALBION	755	\$ 796,923	1,013	\$ 867,955	8.913%
3802	COLFAX	2,956	\$ 20,738,972	3,014	\$ 21,521,433	3.773%
3803	COLTON	776	\$ 1,131,209	795	\$ 1,459,964	29.062%
3804	ENDICOTT	562	\$ 1,029,861	546	\$ 627,132	-39.105%
3805	FARMINGTON	402	\$ 265,761	387	\$ 249,821	-5.998%
3806	GARFIELD	774	\$ 4,344,043	825	\$ 1,530,575	-64.766%
3807	LA CROSSE	607	\$ 1,555,679	645	\$ 999,814	-35.731%
3808	LAMONT	182	\$ 103,291	209	\$ 117,983	14.224%
3809	MALDEN	234	\$ 1,263,344	244	\$ 1,687,870	33.603%
3810	OAKESDALE	770	\$ 1,352,016	826	\$ 1,199,148	-11.307%
3811	PALOUSE	1,388	\$ 5,146,936	1,384	\$ 3,385,639	-34.220%
3812	PULLMAN	8,406	\$ 198,520,795	8,807	\$ 202,448,893	1.979%
3813	ROSALIA	860	\$ 1,640,559	839	\$ 1,848,508	12.675%
3814	ST. JOHN	1,004	\$ 2,696,843	969	\$ 2,415,225	-10.443%
3815	TEKOA	944	\$ 3,054,464	946	\$ 2,110,682	-30.898%
3816	UNIONTOWN	598	\$ 1,063,418	600	\$ 1,135,826	6.809%
3899	WHITMAN COUNTY	25,349	\$ 289,948,979	26,508	\$ 284,682,419	-1.816%
3900	YAKIMA UNINC COUNTY	10,242	\$ 250,511,273	10,677	\$ 240,598,598	-3.957%
3901	GRANDVIEW	3,480	\$ 44,221,307	3,641	\$ 47,957,935	8.450%
3902	GRANGER	1,674	\$ 14,885,132	1,584	\$ 15,649,151	5.133%
3903	HARRAH	626	\$ 1,540,048	631	\$ 1,502,384	-2.446%
3904	MABTON	1,016	\$ 3,508,740	999	\$ 3,452,298	-1.609%
3905	MOXEE CITY	2,601	\$ 12,471,846	2,665	\$ 17,448,221	39.901%
3906	NACHES	1,818	\$ 10,120,717	1,781	\$ 9,283,469	-8.273%
3907	SELAH	4,824	\$ 56,901,427	4,882	\$ 51,397,811	-9.672%
3908	SUNNYSIDE	4,951	\$ 120,628,865	5,129	\$ 119,282,000	-1.117%
3909	TIETON	1,112	\$ 3,795,777	1,104	\$ 4,000,729	5.399%
3910	TOPPENISH	2,698	\$ 35,754,761	2,681	\$ 29,212,860	-18.297%
3911	UNION GAP	3,549	\$ 195,307,489	3,583	\$ 192,599,376	-1.387%
3912	WAPATO	2,075	\$ 17,688,060	2,084	\$ 12,808,376	-27.587%
3913	YAKIMA CITY	14,081	\$ 678,288,397	14,653	\$ 667,514,098	-1.588%
3914	ZILLAH	2,613	\$ 17,280,593	2,633	\$ 16,066,177	-7.028%
3999	YAKIMA COUNTY	57,360	\$ 1,462,904,432	58,727	\$ 1,428,773,483	-2.333%
9999	Grand Total	1,828,921	\$ 60,530,954,271	1,908,974	\$ 60,996,491,715	0.769%

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.

Year 2004 - Present (NAICS Version) Year 1990 - 2004 (SIC Version)

What is the difference between SIC and NAICS?

Select a Time Period:
2023 Quarter 1 ▼

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

Select a Location (Note: this only works when Tables 3 & 4 are selected):
0100 Unincorporated Adams County ▼

Table 4a - City Taxable Retail Sales
 Table 5 - Business And Occupation Tax
 Table 6 - State Retail Sales Tax
 Table 7 - Public Utility Tax

Select a Format:
 Html Excel

Create QBR Report

[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)
3rd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$674,994,951	\$439,364,837	\$2,170,814
Forestry & Logging 113	\$317,006,307	\$293,306,536	\$1,185,477
Fishing & Hunting 114	\$55,555,926	\$13,171,763	\$92,230
Ag & Forestry Support Activities 115	\$304,589,615	\$207,866,476	\$2,668,966
Total:	\$1,352,146,799	\$953,709,612	\$6,117,487
Mining 21			
Sand & Gravel, Quarrying 2123	\$96,894,238	\$94,899,882	\$533,618
Other Extraction & Support Act. 211, 2121, 2122, 213	\$64,586,398	\$42,623,331	\$249,341
Total:	\$161,480,636	\$137,523,213	\$782,959
Utilities 22			
Hydroelectric Power Generation 221111	\$28,264,363	\$21,314,747	\$316,737
Alternative Power Generation 221114-221117	\$31,029,338	\$24,668,216	\$126,580
Other Electric Power Generation 221112, 221113, 221118	\$11,842,053	\$9,450,857	\$96,986
Electric Power Generation & Trans. 221121, 221122	\$300,699,324	\$179,286,938	\$2,839,413
Natural Gas Distribution 2212	\$1,540,232,713	\$1,118,554,572	\$5,507,243
Water & Sewer 2213	\$706,458,594	\$623,115,891	\$10,171,673
Total:	\$2,618,526,385	\$1,976,391,221	\$19,058,632
Construction 23			
Residential Building & Remodeling 2361	\$5,383,214,908	\$5,069,217,345	\$25,136,022
Nonresidential Building 2362	\$5,044,611,935	\$4,318,536,618	\$20,764,631
Heavy Construction & Highways 237	\$3,168,225,542	\$2,666,435,440	\$13,839,680
Special Trade Contractors 238	\$11,682,097,739	\$10,243,049,476	\$50,648,858
Electrical 23821	\$2,171,239,294	\$1,948,135,824	\$9,693,373
Plumbing & Heating 23822	\$2,326,448,296	\$2,053,418,227	\$10,170,007
Painting 23832	\$472,441,702	\$450,395,031	\$2,181,854
Masonry/drywall 23814, 23831	\$602,891,478	\$552,809,921	\$2,659,514
Roofing 23816	\$675,494,353	\$600,190,343	\$2,863,459
Other Contractors 238 Not Listed Above	\$5,433,582,616	\$4,638,100,130	\$23,080,651
Total:	\$25,278,150,124	\$22,297,238,879	\$110,389,191
Manufacturing 31-33			
Food Products 311	\$6,318,391,864	\$2,359,833,339	\$9,413,794
Milling Of Grains 3112	\$274,240,824	\$129,308,921	\$580,853
Fruits & Vegetables 3114	\$1,921,517,016	\$183,049,006	\$884,709
Dairy Products 3115	\$719,582,086	\$124,654,466	\$604,715
Meat Products 3116	\$547,379,950	\$544,910,635	\$840,938
Seafood Products 3117	\$981,005,401	\$227,858,420	\$1,101,343
Bakery Products 3118	\$757,602,152	\$411,475,987	\$2,005,263
Other Food Items 3111, 3113, 3119	\$1,117,064,435	\$738,575,904	\$3,395,973
Beverages 312	\$761,236,433	\$518,505,207	\$2,513,543
Textiles 313,314	\$222,041,215	\$131,573,118	\$650,643
Apparel 315	\$60,925,966	\$38,477,217	\$188,275
Leather & Allied Products 316	\$48,214,746	\$23,165,048	\$115,314
Lumber & Wood Products 321	\$2,242,414,386	\$1,337,990,977	\$5,470,851
Sawmills 3211	\$854,090,899	\$514,640,743	\$1,849,346
Plywood & Trusses 3212	\$357,636,773	\$205,727,525	\$815,463
Millwork, Windows, Wood Products 3219	\$1,030,686,714	\$617,622,709	\$2,806,042
Paper Products 322	\$1,737,163,140	\$1,106,036,159	\$4,399,511
Pulp & Paper Mills 3221	\$879,783,525	\$525,484,437	\$1,897,589

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$857,379,615	\$580,551,722	\$2,501,922
Commercial Printing 323	\$220,834,426	\$182,660,497	\$902,123
Petroleum & Coal Products 324	\$4,825,371,394	\$4,473,377,887	\$21,918,581
Petroleum Refining 32411	\$4,558,990,014	\$4,305,956,971	\$21,089,496
Asphalt/petroleum/coal Products 32412, 32419	\$266,381,380	\$167,420,916	\$829,085
Chemicals 325	\$1,749,455,958	\$1,224,901,826	\$6,064,265
Chemicals, Pesticides & Fertilizers 3251, 3253	\$600,922,990	\$452,177,480	\$2,287,324
Resins, Synthetic Fibers & Filaments 3252	\$204,557,701	\$133,212,429	\$646,105
Pharmaceuticals 3254	\$749,761,717	\$504,373,887	\$2,475,711
Paint, Coating & Adhesives 3255	\$24,817,133	\$16,246,630	\$78,538
Soap, Cleaning Compound & Toiletries 3256	\$61,852,796	\$36,263,957	\$175,242
Other Chemical Products 3259	\$107,543,621	\$82,627,443	\$401,345
Plastics & Rubber Products 326	\$831,930,816	\$544,322,871	\$2,636,798
Nonmetallic Minerals 327	\$969,330,137	\$757,746,424	\$3,781,182
Primary Metals 331	\$704,126,208	\$447,026,400	\$2,164,581
Iron & Steel Mills 3311, 3312	\$376,634,976	\$240,723,417	\$1,163,653
Aluminum Smelting 3313	\$95,269,889	\$67,754,121	\$328,513
Other Nonferrous Metals 3314	\$40,383,767	\$37,823,604	\$183,657
Foundries 3315	\$191,837,576	\$100,725,258	\$488,758
Fabricated Metal Products 332	\$2,125,120,344	\$1,465,603,993	\$7,109,305
Machinery 333	\$1,697,814,208	\$942,710,710	\$4,628,710
Farm & Construction Implements 3331	\$155,849,296	\$85,012,502	\$406,192
Industrial Machinery 3332	\$305,201,423	\$133,451,352	\$693,231
Commercial & Other Equipment 3333-3336 & 3339	\$1,236,763,489	\$724,246,856	\$3,529,287
Computers & Electronics 334	\$2,809,878,805	\$1,570,633,977	\$7,609,803
Computer Hardware 3341	\$54,823,005	\$39,272,972	\$243,591
Telephone & Communications Equipment 3342	\$167,481,270	\$84,614,251	\$418,618
Audio & Video Equipment 3343	\$41,270,202	\$14,344,054	\$69,490
Semiconductors 3344	\$897,978,237	\$399,520,643	\$1,657,165
Instruments 3345	\$1,627,503,612	\$1,016,364,740	\$5,076,501
Software, Other Magnetic & Optical Media 3346	\$20,822,479	\$16,517,317	\$144,438
Electrical Equipment & Appliances 335	\$1,136,581,406	\$376,125,101	\$1,881,873
Lighting Equipment 3351	\$21,568,411	\$13,768,228	\$67,225
Household Appliances 3352	\$10,809,218	\$7,208,084	\$34,796
Other Electric Equipment 3353, 3359	\$1,104,203,777	\$355,148,789	\$1,779,852
Transportation Equipment 336	\$14,817,996,831	\$8,435,707,596	\$40,990,867
Motor Vehicles & Parts 3361, 3362, 3363	\$900,534,664	\$428,509,216	\$2,078,058
Aircraft, Aerospace & Parts 3364	\$13,481,805,339	\$7,665,119,507	\$37,157,868
Ships & Boats 3366	\$375,566,981	\$292,910,494	\$1,517,926
Railroad, Other Transportation Equip. 3365, 3369	\$60,089,847	\$49,168,379	\$237,015
Furniture & Related Products 337	\$424,082,180	\$313,506,065	\$1,515,511
Other Manufacturing 339	\$1,800,438,876	\$1,110,764,098	\$5,555,596
Other Medical Equip & Supplies 339112, 339115	\$234,385,245	\$162,943,775	\$781,798
Dental Laboratories 339116	\$52,518,967	\$45,114,330	\$263,082
Sporting And Athletic Goods 33992	\$144,345,950	\$44,099,690	\$219,730
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,369,188,714	\$858,606,303	\$4,290,986
Total:	\$45,503,349,339	\$27,360,668,510	\$129,511,126
Wholesale Trade 42			
Durable Goods 423	\$26,448,083,716	\$19,924,837,678	\$100,314,371
Motor Vehicles & Parts 4231	\$4,556,118,448	\$4,053,463,347	\$19,859,821
Furniture & Home Furnishings 4232	\$431,004,405	\$355,396,165	\$1,729,641
Lumber & Construction Materials 4233	\$2,910,005,831	\$2,076,911,582	\$9,845,739

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$4,374,710,146	\$3,569,243,718	\$19,031,847
Metal & Mineral (except Petroleum) 4235	\$1,050,479,896	\$741,544,001	\$3,593,581
Electrical Equipment 4236	\$2,705,330,136	\$2,399,123,727	\$12,280,802
Hardware, Plumbing, Heating Equipment 4237	\$1,783,807,033	\$1,454,324,067	\$7,128,783
Machinery & Equipment 4238	\$4,213,102,445	\$3,207,449,679	\$15,870,584
Sporting & Recreational Goods & Supplies 423910	\$392,173,605	\$301,862,267	\$1,486,239
Toy & Hobby Goods & Supplies 423920	\$1,425,540,155	\$112,586,719	\$629,078
Other Misc Durable Goods 423930, 423940, 423990	\$2,605,811,616	\$1,652,932,406	\$8,858,256
Nondurable Goods: 424	\$29,187,200,218	\$22,579,403,275	\$95,130,658
Paper & Paper Products 4241	\$671,156,421	\$596,423,885	\$2,824,679
Drugs & Sundries 4242	\$4,277,583,602	\$4,164,375,474	\$9,824,521
Apparel 4243	\$849,748,363	\$416,118,920	\$2,057,115
Food Products 4244	\$11,796,027,358	\$7,989,777,294	\$33,799,284
Farm Products 4245	\$473,656,593	\$318,978,063	\$1,721,460
Chemicals & Plastics 4246	\$1,020,520,809	\$714,152,353	\$3,459,982
Petroleum Products 4247	\$5,264,200,352	\$4,667,226,756	\$23,448,813
Beer & Ale 424810	\$319,525,511	\$309,106,219	\$1,497,894
Wine & Distilled Alcoholic Beverages 424820	\$1,283,931,233	\$1,053,715,116	\$5,232,425
Farm Supplies 42491	\$1,017,715,904	\$555,837,437	\$2,814,063
Tobacco & Tobacco Products 42494	\$398,707,479	\$370,961,500	\$1,785,825
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,814,426,593	\$1,422,730,258	\$6,664,597
Electronic Markets, Agents, Brokers 425	\$829,849,610	\$523,842,618	\$3,203,200
Total:	\$56,465,133,544	\$43,028,083,571	\$198,648,229
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,528,486,625	\$8,476,443,952	\$43,937,649
New & Used Auto Dealers 4411	\$7,327,328,843	\$6,567,317,414	\$34,331,160
Rv, Boat, Motorcycle Dealers 4412	\$853,383,847	\$714,006,493	\$3,727,114
Automotive Parts & Tires 4413	\$1,347,773,935	\$1,195,120,045	\$5,879,375
Bldg. Materials, Garden Supplies 444	\$3,820,844,735	\$3,585,645,015	\$17,319,847
Building Materials 4441	\$3,351,025,248	\$3,158,065,590	\$15,197,947
Lawn & Garden Supplies 4442	\$469,819,487	\$427,579,425	\$2,121,900
Food & Beverages (off-premises) 445	\$7,500,105,083	\$6,669,392,814	\$32,923,435
Grocery & Convenience Retailers 4451	\$6,680,792,658	\$5,965,052,918	\$29,631,346
Other Food Stores/specialty Foods 4452	\$585,038,033	\$504,459,612	\$2,316,117
Beer, Wine And Liquor Retailers 4453	\$234,274,392	\$199,880,284	\$975,972
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,291,709,265	\$4,490,792,793	\$31,388,827
Furniture & Home Furnishings 4491	\$1,104,131,504	\$1,003,987,599	\$4,835,870
Electronics & Appliances 4492	\$4,187,577,761	\$3,486,805,194	\$26,552,957
Electronic & Appliance Retailers 449210	\$4,187,577,761	\$3,486,805,194	\$26,552,957
Department Stores 4551	\$273,268,671	\$270,993,113	\$1,300,973
General Merchandise Retailers 4552	\$12,750,390,133	\$8,408,503,774	\$40,266,414
Warehouse Clubs And Superstores 455211	\$12,179,722,339	\$7,907,988,636	\$37,776,299
All Other General Merchandise Retailers 455219	\$570,667,794	\$500,515,138	\$2,490,115
Drug Stores & Personal Care Retailers 456	\$4,301,793,357	\$4,055,209,422	\$19,440,175
Gas Stations (incl. Convenience Stores) 457	\$3,692,257,047	\$3,023,610,561	\$14,951,866
Apparel & Accessories 458	\$1,782,610,211	\$1,608,710,774	\$7,807,033
Clothing Retailers 4581	\$1,401,995,291	\$1,269,356,797	\$6,187,397
Shoe Retailers 4582	\$134,921,267	\$131,648,384	\$621,959
Jewelry & Luggage Retailers 4583	\$245,693,653	\$207,705,593	\$997,677
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,011,348,872	\$6,187,698,169	\$34,302,138
Sporting Goods 45911	\$951,055,691	\$825,690,496	\$4,003,357
Hobby & Toy Retailers 45912	\$485,439,705	\$151,661,673	\$853,820

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$41,204,476	\$37,659,635	\$183,616
Musical Instruments 45914	\$70,401,081	\$56,426,748	\$322,212
Book Retailers And News Dealers 4592	\$163,530,029	\$94,036,467	\$510,820
Miscellaneous Retailers 4599	\$8,299,717,890	\$5,022,223,150	\$28,428,313
Total:	\$58,952,813,999	\$46,777,000,387	\$243,638,357
Transportation 48-492			
Air Transportation 481	\$101,623,406	\$98,478,429	\$1,128,144
Railroads 482	\$39,151,140	\$39,149,130	\$493,794
Water Transportation 483	\$75,295,452	\$55,708,534	\$517,006
Truck Transportation 484	\$424,874,166	\$345,379,464	\$2,780,809
Transit & Ground Passenger Transport 485	\$128,213,054	\$127,495,545	\$1,015,347
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$71,615,991	\$42,247,908	\$277,309
Support Activities For Transportation 488	\$1,460,235,802	\$1,339,845,434	\$9,140,469
Postal Service, Couriers And Messengers 491, 492	\$240,106,199	\$160,709,378	\$2,481,378
Total:	\$2,561,637,927	\$2,229,536,539	\$17,893,806
Warehousing & Storage 493			
Total:	\$393,075,330	\$340,429,371	\$2,028,782
Information 51			
Publishing Industries 513	\$3,496,536,031	\$2,523,612,809	\$24,580,190
Newspapers 51311	\$14,613,862	\$14,427,408	\$127,223
Books & Periodicals 51312, 51313	\$152,363,097	\$132,111,337	\$1,033,091
Software 5132	\$2,862,878,318	\$1,927,878,900	\$15,054,204
Other Publishers 51314, 51319	\$466,680,754	\$449,195,164	\$8,365,672
Motion Picture Production 512	\$425,063,320	\$357,516,491	\$4,628,934
Broadcasting And Content Providers 516	\$936,328,401	\$781,781,299	\$11,320,779
Telecommunications 517	\$3,098,846,029	\$3,067,275,233	\$33,414,609
Wired Telecommunications Carriers 517111	\$774,469,786	\$771,388,917	\$8,548,808
Wireless Telecommunications Carriers 517112, 517122	\$1,563,857,181	\$1,541,555,633	\$13,644,403
Satellite And Other Telecommunications 5174, 5178	\$760,519,062	\$754,330,683	\$11,221,398
Data Proc. Svcs., Hosting 518	\$1,689,900,995	\$901,767,879	\$11,775,976
Web Search, Libraries, Archives & Other Information Services 519	\$1,111,453,800	\$923,032,895	\$14,906,503
Total:	\$10,758,128,576	\$8,554,986,606	\$100,626,991
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$8,602,907,622	\$7,307,300,594	\$172,333,055
Securities & Other Financial Investment 523, 525	\$4,233,550,615	\$3,116,278,054	\$60,114,019
Insurance Agents & Brokers 524	\$3,590,137,603	\$1,741,816,278	\$18,040,328
Real Estate Agents & Brokers 531	\$2,220,562,820	\$1,976,629,991	\$30,572,367
Rental Of Tangible Personal Property 532	\$2,181,741,809	\$1,963,187,545	\$10,737,789
Lessors Of Nonfinancial Intangibles 533	\$226,739,518	\$212,600,793	\$3,263,926
Total:	\$21,055,639,987	\$16,317,813,255	\$295,061,484
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$28,811,385,392	\$17,428,902,421	\$232,557,484
Legal Services 5411	\$2,111,366,489	\$1,965,711,607	\$32,787,918
Accounting Services 5412	\$1,208,012,902	\$1,044,673,702	\$17,158,032
Architectural Services 54131	\$550,171,452	\$451,181,264	\$7,591,163
Engineering Services 54133	\$1,977,534,852	\$1,688,641,379	\$22,739,650
Other Related Services 54132, 54134-54138	\$295,894,744	\$255,744,568	\$3,701,053

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TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 3rd Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$390,926,542	\$270,870,325	\$2,659,639
Computer System Design Services 5415	\$10,309,118,007	\$3,994,093,517	\$48,590,197
Consulting Services 5416	\$6,192,159,838	\$4,761,880,589	\$61,446,648
Scientific Research & Development Services 5417	\$2,685,233,908	\$916,429,532	\$6,858,044
Advertising & Public Relations 5418	\$691,366,935	\$467,635,264	\$6,808,245
Other Professional Services 5419	\$2,399,599,723	\$1,612,040,674	\$22,216,895
Management Services 55	\$311,428,190	\$220,760,833	\$3,646,713
Administrative & Support Services 561	\$16,251,277,000	\$8,787,147,925	\$98,961,935
Employment Services 5613	\$1,454,823,974	\$1,202,331,450	\$18,887,242
Travel Services 5615	\$6,177,253,941	\$394,582,002	\$4,803,826
Investigation & Security Services 5616	\$602,748,751	\$550,833,823	\$7,047,263
Building Services & Janitorial 5617	\$1,589,552,582	\$1,507,826,278	\$12,326,845
Other 5611, 5612, 5614, 5619	\$6,426,897,752	\$5,131,574,372	\$55,896,759
Waste Treatment/collection 562	\$1,526,298,327	\$1,454,792,230	\$16,567,892
Schools (public, Private, Technical) 61	\$861,799,045	\$521,437,465	\$7,182,494
Health Services 62	\$19,660,321,475	\$13,479,957,481	\$206,135,616
Ambulatory Health Care Services 621	\$9,149,872,567	\$7,782,770,907	\$126,319,915
Physicians 6211	\$3,098,826,088	\$2,480,777,201	\$41,846,323
Dentists 6212	\$1,276,209,898	\$1,263,877,408	\$21,499,344
Other Health Practitioners 6213	\$1,273,719,349	\$1,166,464,855	\$18,154,589
Outpatient Care Centers 6214	\$1,217,859,065	\$857,615,081	\$13,257,340
Medical & Diagnostic Laboratories 6215	\$544,314,554	\$296,770,861	\$4,948,267
Home Health Care 6216	\$1,144,592,764	\$1,134,070,168	\$16,889,900
Other Ambulatory Health Care 6219	\$594,350,849	\$583,195,333	\$9,724,152
Hospitals 622	\$8,736,141,975	\$4,417,624,133	\$64,932,061
Nursing & Retirement Homes 623	\$958,576,861	\$847,866,689	\$8,897,212
Social Services & Day Care 624	\$815,730,072	\$431,695,752	\$5,986,428
Arts, Entertainment, & Recreation 71	\$1,912,850,198	\$1,582,724,746	\$18,457,702
Performing Arts, Spectator Sports 711	\$947,528,300	\$741,614,059	\$11,271,459
Museums, Historical Sites, Etc. 712	\$61,451,067	\$28,765,117	\$365,973
Amusement, Gambling, Recreation 713	\$903,870,831	\$812,345,570	\$6,820,270
Accommodations 721	\$1,824,196,346	\$1,736,990,765	\$9,856,624
Restaurants, Food Services 7223, 7225	\$6,125,135,753	\$6,000,461,704	\$31,596,196
Drinking Places 7224	\$317,345,335	\$293,045,259	\$1,684,023
Auto Repair & Services 8111	\$1,212,208,066	\$1,171,442,038	\$5,831,724
Other Repair Services 8112-8114	\$825,505,264	\$607,039,229	\$3,169,382
Personal Services 812	\$1,155,972,227	\$1,086,924,533	\$13,002,925
Personal Care (barber, Beauty, Etc.) 8121	\$455,637,798	\$439,603,669	\$6,362,875
Death Care Services 8122	\$80,850,277	\$78,090,290	\$1,046,147
Laundry & Dry Cleaning 8123	\$159,043,762	\$156,069,144	\$1,094,263
Other Personal Services 8129	\$460,440,390	\$413,161,430	\$4,499,640
Religious, Civic & Other Organizations 813, 814	\$386,719,336	\$240,298,799	\$3,593,331
Public Administration, 92	\$172,249,849	\$152,687,715	\$2,261,216
Total:	\$81,354,691,803	\$54,764,613,143	\$654,505,257
Total All Industries			
Total:	\$306,454,774,449	\$224,737,994,307	\$1,778,262,301

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2024

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$7,111,472,675	\$5,502,258,025	\$357,646,828
New & Used Auto Dealers 4411	\$5,578,095,254	\$4,294,747,905	\$279,158,660
Rv, Boat, Motorcycle Dealers 4412	\$712,367,684	\$509,510,691	\$33,118,198
Automotive Parts & Tire 4413	\$821,009,737	\$697,999,429	\$45,369,970
Building Materials, Garden Equip & Supplies 444	\$2,602,113,154	\$2,430,648,368	\$157,992,157
Building Materials 4441	\$2,302,012,931	\$2,175,692,737	\$141,420,028
Lawn & Garden Supplies & Equipment 4442	\$300,100,223	\$254,955,631	\$16,572,129
Food & Beverage Stores 445	\$6,556,746,685	\$1,596,210,736	\$103,753,704
Grocery & Convenience Stores 4451	\$6,090,839,063	\$1,416,017,539	\$92,041,140
Other Food & Beverage Stores 4452, 4453	\$465,907,622	\$180,193,197	\$11,712,564
Furniture, Home Furnishings, Electronics, And Appliance 449	\$3,183,111,283	\$2,310,842,324	\$150,204,766
General Merchandise Stores 455	\$12,528,049,827	\$3,664,619,076	\$238,200,276
Department Stores 4551	\$270,864,545	\$263,386,160	\$17,120,101
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$12,257,185,282	\$3,401,232,916	\$221,080,175
Drug/health Retailers 456	\$3,348,586,148	\$766,665,494	\$49,833,265
Gas Stations & Convenience Stores W/pumps 457	\$2,904,451,724	\$684,235,318	\$44,475,319
Apparel & Accessories 458	\$1,591,126,820	\$1,453,634,852	\$94,486,314
Clothing & Shoe Retailers 4581, 4582	\$1,382,071,502	\$1,285,192,092	\$83,537,528
Jewelry & Luggage Stores 4583	\$209,055,318	\$168,442,760	\$10,948,786
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$7,519,883,025	\$6,125,379,998	\$398,149,918
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,025,749,013	\$831,240,534	\$54,030,682
Book/periodical/music Retailers 4592	\$148,130,128	\$79,703,969	\$5,180,772
Miscellaneous Retailers 4593-4599	\$6,346,003,884	\$5,214,435,495	\$338,938,464
Total:	\$47,345,541,341	\$24,534,494,191	\$1,594,742,547
Agriculture, Forestry, Fishing 11			
Total:	\$89,477,545	\$40,446,986	\$2,629,069
Mining 21			
Total:	\$44,812,082	\$23,149,959	\$1,504,753
Utilities 22			
Total:	\$91,030,009	\$44,316,780	\$2,880,591
Construction 23			
Construction Of Buildings 236	\$8,139,900,808	\$6,897,160,661	\$448,315,669
Heavy Construction & Highways 237	\$1,376,473,014	\$959,113,034	\$62,342,365
Special Trade Contractors 238	\$4,852,006,799	\$4,212,009,151	\$273,780,953
Total:	\$14,368,380,621	\$12,068,282,846	\$784,438,987
Manufacturing 31-33			
Total:	\$3,908,228,430	\$1,033,397,023	\$67,170,875
Wholesale Trade 42			
Durable Goods 423	\$5,933,905,549	\$3,337,162,943	\$216,915,634
Nondurable Goods 424	\$1,754,619,318	\$746,127,394	\$48,498,286

TABLE 6: STATE RETAIL SALES TAX

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TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

3rd 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	\$78,256,092	\$41,625,888	\$2,705,676
Total:	\$7,766,780,959	\$4,124,916,225	\$268,119,596
Transportation & Warehousing 48-49			
Total:	\$692,989,709	\$564,632,845	\$36,701,155
Information 51			
Total:	\$3,527,520,114	\$2,208,144,480	\$143,529,464
Finance, Insurance 52			
Total:	\$469,007,457	\$366,995,552	\$23,854,724
Real Estate, Rental/leasing 53			
Total:	\$1,515,307,652	\$1,280,238,020	\$83,215,509
Professional, Scientific & Technical Services 54			
Total:	\$8,115,808,284	\$1,771,306,080	\$115,135,029
Management, Education & Health Services 55-62			
Total:	\$4,759,314,513	\$3,325,964,542	\$216,187,852
Arts, Entertainment & Recreation 71			
Total:	\$621,477,786	\$579,088,175	\$37,640,775
Accommodations & Food Services 72			
Accommodations 721	\$1,310,310,536	\$1,197,384,711	\$77,830,058
Restaurants, Food Services & Drinking Places 722	\$5,394,385,018	\$4,921,529,581	\$319,899,579
Total:	\$6,704,695,554	\$6,118,914,292	\$397,729,637
Other Services 81			
Repair & Maintenance 811	\$1,370,577,442	\$1,188,206,617	\$77,233,492
Personal Service 812	\$365,755,627	\$332,367,310	\$21,603,892
Religious, Civic & Other Organization 813, 814	\$37,374,624	\$30,266,804	\$1,967,345
Total:	\$1,773,707,693	\$1,550,840,731	\$100,804,729
Public Administration 92			
Total:	\$39,007,713	\$29,716,365	\$1,931,568
Total All Industries			
Total:	\$99,101,808,409	\$59,056,646,657	\$3,838,683,970

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TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2024

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply		\$395,186,587	\$365,278,318	\$18,369,855
Miscellaneous		\$44,681,819	\$43,429,820	\$2,184,087
Total:	5.03%	\$439,868,406	\$408,708,138	\$20,553,942
Sewer Collection				
Sewerage Systems		\$146,238,458	\$52,492,826	\$2,022,024
Miscellaneous		\$112,709,140	\$73,776,810	\$2,841,890
Total:	3.85%	\$258,947,598	\$126,269,636	\$4,863,914
Power				
Total:	3.87%	\$2,786,456,467	\$2,110,309,772	\$81,740,741
Gas Distribution/telegraph				
Total:	3.85%	\$447,287,894	\$444,066,087	\$17,105,424
Motor Transportation				
Local/suburban Transit		\$196,946,367	\$96,868,020	\$1,865,691
Trucking		\$2,328,258,713	\$349,564,575	\$6,732,628
Railroads		\$28,732,858	\$24,104,275	\$464,247
Miscellaneous		\$279,496,482	\$148,904,723	\$2,867,917
Total:	1.93%	\$2,833,434,420	\$619,441,593	\$11,930,483
Urban Transportation				
Local/suburban Transit		\$85,833,324	\$77,580,126	\$498,063
Trucking		\$128,554,320	\$86,360,122	\$554,443
Miscellaneous		\$174,161,958	\$129,969,535	\$834,419
Total:	0.64%	\$388,549,602	\$293,909,783	\$1,886,925
Other Public Service				
Water Transport		\$93,333,500	\$38,391,092	\$739,413
Miscellaneous		\$331,276,994	\$56,588,674	\$1,089,895
Total:	1.93%	\$424,610,494	\$94,979,766	\$1,829,308
Log Hauling Over Public Highways				
Total:	1.37%	\$70,084,675	\$41,330,306	\$566,069
Total Public Utility Taxes				
Total:		\$7,649,239,556	\$4,139,015,081	\$140,476,806

TABLE 7: PUBLIC UTILITY TAX

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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
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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
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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.**