

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

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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