

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

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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

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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

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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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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