

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Calendar Year, 2024

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

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The Quarterly Business Review can be found on the Internet at
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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)
Calendar 2024

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	2226	\$2,814,762,746
Forestry & Logging 113	752	\$1,448,992,075
Fishing & Hunting 114	292	\$302,481,366
Ag & Forestry Support Activities 115	935	\$1,138,679,715
Total:	4,205	\$5,704,915,902
Mining 21		
Sand & Gravel, Quarrying 2123	112	\$349,794,653
Other Extraction & Support Act. 211, 2121, 2122, 213	64	\$2,762,894,710
Total:	176	\$3,112,689,363
Utilities 22		
Hydroelectric Power Generation 221111	16	\$2,276,851,326
Alternative Power Generation 221114-221117	30	\$278,860,815
Other Electric Power Generation 221112, 221113, 221118	10	\$950,677,192
Electric Power Generation & Trans. 221121, 221122	73	\$10,822,363,953
Natural Gas Distribution 2212	15	\$6,293,466,020
Water & Sewer 2213	662	\$5,822,479,821
Total:	806	\$26,444,699,127
Construction 23		
Residential Building & Remodeling 2361	26,736	\$20,733,090,204
Nonresidential Building 2362	1001	\$18,995,621,733
Heavy Construction & Highways 237	1,356	\$10,914,479,434
Special Trade Contractors 238	31,980	\$43,466,916,064
Electrical 23821	3,644	\$8,500,942,805
Plumbing & Heating 23822	3,837	\$8,988,971,736
Painting 23832	4,563	\$1,543,354,897
Masonry/drywall 23814, 23831	1,931	\$2,342,438,583
Roofing 23816	1,560	\$2,390,022,148
Other Contractors 238 Not Listed Above	16,445	\$19,701,185,895
Total:	61,073	\$94,110,107,435
Manufacturing 31-33		
Food Products 311		
Milling Of Grains 3112	2,208	\$23,962,670,625
Fruits & Vegetables 3114	18	\$1,092,977,226
Dairy Products 3115	105	\$6,927,196,777
Meat Products 3116	41	\$2,927,773,779
Seafood Products 3117	84	\$2,358,301,465
Bakery Products 3118	60	\$3,469,280,026
Other Food Items 3111, 3113, 3119	1387	\$2,804,239,174
Beverages 312	513	\$4,382,902,178
Beverages 312	1,354	\$2,843,040,000
Textiles 313,314	544	\$908,805,198
Apparel 315	550	\$216,745,030
Leather & Allied Products 316	76	\$187,293,705
Lumber & Wood Products 321		
Sawmills 3211	766	\$9,111,857,750
Plywood & Trusses 3212	90	\$3,457,970,183
Millwork, Windows, Wood Products 3219	44	\$1,369,609,999
Millwork, Windows, Wood Products 3219	632	\$4,284,277,568
Paper Products 322		
Pulp & Paper Mills 3221	125	\$6,514,863,410
Other Paper Products 3222	33	\$3,302,070,006
Other Paper Products 3222	92	\$3,212,793,404
Commercial Printing 323	1053	\$940,303,559
Petroleum & Coal Products 324		
Petroleum Refining 32411	38	\$19,294,136,651
Petroleum Refining 32411	15	\$18,076,941,669
Asphalt/petroleum/coal Products 32412, 32419	23	\$1,217,194,982
Chemicals 325		
Chemicals, Pesticides & Fertilizers 3251, 3253	837	\$7,097,211,414
Chemicals, Pesticides & Fertilizers 3251, 3253	114	\$2,474,848,760
Resins, Synthetic Fibers & Filaments 3252	39	\$798,091,993
Pharmaceuticals 3254	340	\$3,036,031,883
Paint, Coating & Adhesives 3255	37	\$100,490,320
Soap, Cleaning Compound & Toiletries 3256	233	\$245,856,924
Other Chemical Products 3259	74	\$441,891,534

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar 2024

Industry and NAICS Number	Current Units	Gross Business Income
Plastics & Rubber Products 326	303	\$3,239,258,015
Nonmetallic Minerals 327	458	\$3,452,198,718
Primary Metals 331	155	\$2,790,717,846
Iron & Steel Mills 3311, 3312	72	\$1,390,616,926
Aluminum Smelting 3313	18	\$397,324,997
Other Nonferrous Metals 3314	30	\$172,738,768
Foundries 3315	35	\$830,037,155
Fabricated Metal Products 332	1,705	\$8,493,932,228
Machinery 333	881	\$6,984,348,904
Farm & Construction Implements 3331	128	\$698,408,244
Industrial Machinery 3332	171	\$1,688,471,185
Commercial & Other Equipment 3333-3336 & 3339	582	\$4,597,469,475
Computers & Electronics 334	684	\$12,368,743,722
Computer Hardware 3341	57	\$296,004,656
Telephone & Communications Equipment 3342	74	\$1,338,654,156
Audio & Video Equipment 3343	37	\$163,681,465
Semiconductors 3344	128	\$3,420,942,661
Instruments 3345	335	\$7,065,662,185
Software, Other Magnetic & Optical Media 3346	53	\$83,798,599
Electrical Equipment & Appliances 335	249	\$4,879,242,025
Lighting Equipment 3351	73	\$158,135,104
Household Appliances 3352	25	\$38,922,818
Other Electric Equipment 3353, 3359	151	\$4,682,184,103
Transportation Equipment 336	629	\$52,235,324,289
Motor Vehicles & Parts 3361, 3362, 3363	185	\$3,268,665,106
Aircraft, Aerospace & Parts 3364	153	\$47,131,393,472
Ships & Boats 3366	211	\$1,625,896,813
Railroad, Other Transportation Equip. 3365, 3369	80	\$209,368,898
Furniture & Related Products 337	715	\$1,703,557,842
Other Manufacturing 339	2,604	\$7,166,042,069
Other Medical Equip & Supplies 339112, 339115	198	\$923,257,050
Dental Laboratories 339116	238	\$214,424,578
Sporting And Athletic Goods 33992	142	\$683,298,372
All Other Miscellaneous Mfg 3399 Not Listed Above	2,026	\$5,345,062,069
Total:	15,934	\$174,390,293,000
Wholesale Trade 42		
Durable Goods 423	11,211	\$104,137,492,295
Motor Vehicles & Parts 4231	736	\$18,179,700,359
Furniture & Home Furnishings 4232	629	\$1,735,059,508
Lumber & Construction Materials 4233	883	\$11,100,803,069
Professional & Commercial Equipment 4234	1,930	\$18,217,603,431
Metal & Mineral (except Petroleum) 4235	362	\$4,238,309,600
Electrical Equipment 4236	1,393	\$10,945,569,891
Hardware, Plumbing, Heating Equipment 4237	671	\$6,829,591,380
Machinery & Equipment 4238	2,340	\$17,381,111,227
Sporting & Recreational Goods & Supplies 423910	482	\$1,649,700,517
Toy & Hobby Goods & Supplies 423920	164	\$5,550,043,669
Other Misc Durable Goods 423930, 423940, 423990	1,621	\$8,309,999,644
Nondurable Goods: 424	8,570	\$114,386,123,522
Paper & Paper Products 4241	337	\$2,610,365,317
Drugs & Sundries 4242	573	\$15,913,505,025
Apparel 4243	571	\$3,408,330,943
Food Products 4244	2,464	\$45,665,867,683
Farm Products 4245	362	\$2,018,149,816
Chemicals & Plastics 4246	530	\$4,004,684,233
Petroleum Products 4247	192	\$21,298,461,188
Beer & Ale 424810	184	\$1,183,219,948
Wine & Distilled Alcoholic Beverages 424820	775	\$4,887,112,735
Farm Supplies 42491	322	\$4,589,840,670
Tobacco & Tobacco Products 42494	109	\$1,377,498,444
Other Misc Nondurable Goods 4249 Not Listed Above	2,151	\$7,429,087,520
Electronic Markets, Agents, Brokers 425	962	\$3,428,217,167
Total:	20,743	\$221,951,832,984

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
Calendar 2024

Industry and NAICS Number	Current Units	Gross Business Income
Retail Trade 44-45		
Motor Vehicles & Parts 441	4,196	\$36,975,294,357
New & Used Auto Dealers 4411	1,696	\$28,572,960,748
Rv, Boat, Motorcycle Dealers 4412	657	\$3,144,285,431
Automotive Parts & Tires 4413	1,843	\$5,258,048,178
Bldg. Materials, Garden Supplies 444	3,853	\$14,636,599,594
Building Materials 4441	2,295	\$12,520,717,723
Lawn & Garden Supplies 4442	1,558	\$2,115,881,871
Food & Beverages (off-premises) 445	6,325	\$27,834,227,074
Grocery & Convenience Retailers 4451	2,680	\$24,584,819,770
Other Food Stores/specialty Foods 4452	2,416	\$2,334,163,378
Beer, Wine And Liquor Retailers 4453	1229	\$915,243,926
Furniture, Home Furnishings, Electronics, And Appliance 449	5,603	\$20,923,896,858
Furniture & Home Furnishings 4491	2,390	\$4,322,759,353
Electronics & Appliances 4492	3,213	\$16,601,137,505
Electronic & Appliance Retailers 449210	3,213	\$16,601,137,505
Department Stores 451	24	\$1,036,399,389
General Merchandise Retailers 4552	4,835	\$46,661,380,701
Warehouse Clubs And Superstores 455211	10	\$44,361,884,120
All Other General Merchandise Retailers 455219	4,825	\$2,299,496,581
Drug Stores & Personal Care Retailers 456	4,997	\$16,791,169,365
Gas Stations (incl. Convenience Stores) 457	1,547	\$13,822,338,745
Apparel & Accessories 458	7,155	\$6,963,462,464
Clothing Retailers 4581	5,143	\$5,373,153,544
Shoe Retailers 4582	236	\$501,911,301
Jewelry & Luggage Retailers 4583	1776	\$1,088,397,619
Sporting Goods, Toy/hobby/book/music/misc 459	32,095	\$40,238,042,719
Sporting Goods 45911	2,157	\$3,629,329,619
Hobby & Toy Retailers 45912	1114	\$1,977,962,741
Sewing Supplies 45913	492	\$169,259,532
Musical Instruments 45914	331	\$296,666,055
Book Retailers And News Dealers 4592	1005	\$525,898,388
Miscellaneous Retailers 4599	26,996	\$33,638,926,384
Total:	70,630	\$225,882,811,266
Transportation 48-492		
Air Transportation 481	79	\$426,816,897
Railroads 482	18	\$254,636,611
Water Transportation 483	63	\$355,911,475
Truck Transportation 484	7,638	\$13,222,889,291
Transit & Ground Passenger Transport 485	1206	\$1,158,211,616
Pipeline Transportation 486	9	\$137,927,978
Scenic & Sightseeing Transportation 487	337	\$212,305,717
Support Activities For Transportation 488	1,757	\$7,639,440,739
Postal Service, Couriers And Messengers 491, 492	1152	\$2,054,006,254
Total:	12,259	\$25,462,146,578
Warehousing & Storage 493		
Total:	364	\$1,703,543,111
Information 51		
Motion Picture Production 512	1493	\$1,546,041,701
Publishing Industries 513	4,295	\$14,973,248,751
Newspapers 51311	79	\$59,788,804
Books & Periodicals 51312, 51313	670	\$590,234,466
Software 5132	3,433	\$12,480,773,110
Other Publishers 51314, 51319	113	\$1,842,452,371
Broadcasting And Content Providers 516	353	\$3,942,024,721
Telecommunications 517	889	\$12,346,490,042
Wired Telecommunications Carriers 517111	293	\$2,985,083,989
Wireless Telecommunications Carriers 517112, 517122	464	\$6,230,182,733
Satellite And Other Telecommunications 5174, 5178	132	\$3,131,223,320
Data Proc. Svcs., Hosting 518	1017	\$6,835,086,727
Web Search, Libraries, Archives & Other Information Services 519	646	\$4,277,012,090
Total:	8,693	\$43,919,904,032

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
Calendar 2024

Industry and NAICS Number	Current Units	Gross Business Income
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	2,056	\$33,959,041,423
Securities & Other Financial Investment 523, 525	3,693	\$17,459,054,160
Insurance Agents & Brokers 524	3,559	\$14,740,533,727
Real Estate Agents & Brokers 531	7,171	\$8,768,945,428
Rental Of Tangible Personal Property 532	2,752	\$8,036,234,805
Lessors Of Nonfinancial Intangibles 533	199	\$872,540,966
Total:	19,430	\$83,836,350,509
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	53,371	\$117,758,144,979
Legal Services 5411	5,311	\$8,524,188,437
Accounting Services 5412	4,934	\$5,568,558,868
Architectural Services 54131	1,304	\$2,276,153,988
Engineering Services 54133	2,473	\$7,817,142,881
Other Related Services 54132, 54134-54138	1,463	\$1,222,747,242
Specialized Design Services 5414	3,707	\$1,666,265,488
Computer System Design Services 5415	7,879	\$41,941,001,525
Consulting Services 5416	15,760	\$25,597,926,942
Scientific Research & Development Services 5417	604	\$10,434,207,104
Advertising & Public Relations 5418	1365	\$2,721,038,213
Other Professional Services 5419	8,571	\$9,988,914,291
Management Services 55	530	\$1,339,554,512
Administrative & Support Services 561	24,171	\$63,117,025,574
Employment Services 5613	1,309	\$5,921,799,656
Travel Services 5615	778	\$22,933,385,744
Investigation & Security Services 5616	1115	\$2,466,031,809
Building Services & Janitorial 5617	16,836	\$6,139,743,716
Other 5611, 5612, 5614, 5619	4,133	\$25,656,064,649
Waste Treatment/collection 562	1002	\$5,998,982,539
Schools (public, Private, Technical) 61	5,864	\$3,530,103,260
Health Services 62	26,383	\$79,350,901,084
Ambulatory Health Care Services 621	19,163	\$36,964,101,096
Physicians 6211	3,911	\$12,486,684,896
Dentists 6212	3,147	\$5,170,741,305
Other Health Practitioners 6213	10,545	\$5,457,290,554
Outpatient Care Centers 6214	496	\$4,889,732,360
Medical & Diagnostic Laboratories 6215	215	\$2,177,854,876
Home Health Care 6216	445	\$4,450,695,736
Other Ambulatory Health Care 6219	404	\$2,331,101,369
Hospitals 622	142	\$34,200,865,761
Nursing & Retirement Homes 623	1084	\$4,414,425,132
Social Services & Day Care 624	5,994	\$3,771,509,095
Arts, Entertainment, & Recreation 71	10,835	\$6,337,125,558
Performing Arts, Spectator Sports 711	5,883	\$2,835,339,751
Museums, Historical Sites, Etc. 712	171	\$165,268,795
Amusement, Gambling, Recreation 713	4,781	\$3,336,517,012
Accommodations 721	7,474	\$5,414,639,128
Restaurants, Food Services 7223, 7225	16,485	\$23,012,963,958
Drinking Places 7224	1,215	\$1,160,610,075
Auto Repair & Services 8111	7,383	\$4,717,948,982
Other Repair Services 8112-8114	4,918	\$3,296,708,992
Personal Services 812	16,203	\$4,840,930,336
Personal Care (barber, Beauty, Etc.) 8121	11,881	\$1,977,712,898
Death Care Services 8122	253	\$342,231,624
Laundry & Dry Cleaning 8123	610	\$622,486,457
Other Personal Services 8129	3,459	\$1,898,499,357
Religious, Civic & Other Organizations 813, 814	2106	\$2,050,969,601
Public Administration, 92	327	\$806,571,108
Total:	178,267	\$322,733,179,686
Total All Industries		
Total:	392,580	\$1,229,252,472,993

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 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	\$193,586,292	\$4,459,661	\$189,126,631	0.00484	\$915,373
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$10,078,442,356	\$501,456,587	\$9,576,985,769	0.00138	\$13,216,240
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$5,736,073,188	\$514,039,872	\$5,222,033,316	0.00275	\$14,360,592
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$5,152,906,245	\$1,091,009,712	\$4,061,896,533	0.00484	\$19,659,579
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$12,661,565,343	\$16,979,727	\$12,644,585,616	0.00138	\$17,449,528
6	Processing for Hire/Printing and Publishing	10	\$2,346,491,991	\$99,848,362	\$2,246,643,629	0.00484	\$10,873,755
7	Manufacturing	7	\$31,658,106,054	\$914,141,443	\$30,743,964,611	0.00484	\$148,800,789
8	Royalties	80	\$8,585,933,695	\$2,681,724,944	\$5,904,208,751	0.015	\$88,563,131
9	Wholesaling	3	\$330,003,087,553	\$94,473,532,344	\$235,529,555,209	0.00484	\$1,139,963,047
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$8,290,538,816	\$913,139,240	\$7,377,399,576	0.00484	\$35,706,614
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$28,593,144,256	\$14,776,553,486	\$13,816,590,770	0.015	\$207,248,862
12	For Profit Hospitals; Scientific R&D	135	\$1,715,096,702	\$881,982,131	\$833,114,571	0.015	\$12,496,719
13	Cleanup of Radioactive Waste for US Government	83	\$3,615,441,453	\$24,586,480	\$3,590,854,973	0.00471	\$16,912,927
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$53,531,786,765	\$13,518,116,313	\$40,013,670,452	0.015	\$600,205,057
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$212,729,819,614	\$54,883,791,502	\$157,846,028,112	0.0175	\$2,762,305,492
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$19,404,504,230	0.012	\$232,854,051
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$65,151,439
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$608,502,870	\$244,676,958	\$363,825,912	0.0176	\$6,403,336
19	Retailing of Interstate Transportation Equip	19	\$1,487,660,476	\$239,754,453	\$1,247,906,023	0.00484	\$6,039,865
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$2,058,419,585	\$1,972,632,712	\$85,786,873	0.00275	\$235,914
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$12,197,848,046	\$11,619,003,040	\$578,845,006	0.009	\$5,209,605
22	Retailing	2	\$394,535,072,403	\$91,347,754,154	\$303,187,318,249	0.00471	\$1,428,012,269
23	Non-Manufacturing Aerospace Product Development	188	\$349,264,090	\$8,296,001	\$340,968,089	0.009	\$3,068,713
24	Federal Aviation Administration (FAR) Repair Station	189	\$399,693,420	\$5,140,721	\$394,552,699	0.0029	\$1,145,781
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	\$101,156,412	\$891,460	\$100,264,952	0.00275	\$275,729
28	Wholesaling of Solar Energy Systems	128	\$159,274,382	\$116,418,115	\$42,856,267	0.00275	\$117,855
29	Manufacturing of Commercial Airplanes or Components	1005	\$13,671,066,231	\$20,733,725	\$13,650,332,506	0.00484	\$66,067,609
30	Wholesaling of Commercial Airplanes or Components	1006	\$11,031,810,520	\$6,599,828,396	\$4,431,982,124	0.00484	\$21,450,793
31	Retailing of Commercial Airplanes or Components	1007	\$19,567,440,813	\$11,452,783,629	\$8,114,657,184	0.00484	\$39,274,941
32	Manufacturing of Commercial Airplane Tooling	1008	\$154,852,219	\$109,453	\$154,742,766	0.00484	\$748,955
33	Wholesaling of Commercial Airplane Tooling	1009	\$155,691,050	\$47,684,225	\$108,006,825	0.00484	\$522,753
34	Retailing of Commercial Airplane Tooling	1010	\$204,196,711	\$108,099,927	\$96,096,784	0.00471	\$452,616
35	Publication of Newspapers	126	\$0	\$0	\$0	0	\$0
36	Parimutuel Wagering	193	\$58,284,777	\$43,996,796	\$14,287,981	0.0026	\$37,149
37	Processing for Hire Timber Products	300	\$298,782,682	\$728,764	\$298,053,918	0.00342	\$1,020,537
38	Extracting Timber, Extracting for Hire Timber	301	\$529,502,060	\$20,259,386	\$509,242,674	0.00342	\$1,743,647
39	Manufacturing of Timber or Wood Products	302	\$3,825,537,307	\$322,973,951	\$3,502,563,356	0.00342	\$11,992,777
40	Wholesaling of Timber or Wood Products	303	\$10,983,276,390	\$5,330,681,978	\$5,652,594,412	0.00342	\$19,354,483
41	Sale of Standing Timber	304	\$77,270,264	\$0	\$77,270,264	0.00342	\$264,573
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$452,851,530	\$890,814	\$451,960,716	0.00275	\$1,242,892
	Total:		\$1,187,799,474,561	\$314,798,700,462	\$892,405,278,329		\$7,001,365,987
State Sales Tax and Use Tax							
43	Retail Sales	1	\$399,135,406,738	\$165,092,596,181	\$234,042,810,557	0.065	\$15,212,782,686
44	Use Tax	5	\$10,027,829,500	\$0	\$10,027,829,500	0.065	\$651,808,918
45	Motor Vehicle Sales / Leases	120	\$17,204,783,589	\$0	\$17,204,783,589	0.003	\$51,614,351
46	Self-Produced Refinery Fuel Gas Use Tax	270	\$153,954,564	\$0	\$153,954,564	0.03852	\$5,930,330
	Total:		\$426,521,974,391	\$165,092,596,181	\$261,429,378,210		\$15,922,136,285
State Public Utility Tax							
47	Water Distribution	60	\$1,945,415,773	\$165,418,725	\$1,779,997,048	0.05029	\$89,516,052
48	Sewer Collection	61	\$1,009,915,962	\$482,717,399	\$527,198,563	0.03852	\$20,307,689
49	Power	49	\$12,032,256,396	\$2,959,241,450	\$9,073,014,946	0.03873	\$351,434,161
50	Gas Distribution-Telegraph	26	\$2,041,693,757	\$13,313,491	\$2,028,380,266	0.03852	\$78,133,208
51	Motor Transportation-Railroad-Railroad Car	8	\$12,697,498,110	\$10,147,140,040	\$2,550,358,070	0.01926	\$49,119,896
52	Log Hauling Over Public Highways	125	\$287,317,578	\$117,759,368	\$169,558,210	0.0137	\$2,322,269
53	Urban Transportation/Vessels Under 65 ft	12	\$1,962,291,229	\$659,604,645	\$1,302,686,584	0.00642	\$8,363,248
54	Other Public Service Business	13	\$1,779,295,830	\$1,395,618,299	\$383,677,531	0.01926	\$7,389,629
	Total:		\$33,755,684,635	\$15,940,813,417	\$17,814,871,218		\$606,586,152

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
Calendar 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
55	Litter Tax	36	\$113,451,398,362	\$0	\$113,451,398,362	0.00015	\$17,017,710
56	Tobacco Products/Cigars (less than \$0.69)	20	\$36,119,696	\$0	\$36,119,696	0.95	\$34,313,711
57	Cigar Tax (\$0.69 or more)	194	\$9,921,937	\$0	\$9,921,937	0.65	\$6,449,259
58	Little Cigar Tax (acetate integrated filters)	198	\$20,697,716	\$0	\$20,697,716	0.15125	\$3,130,530
59	Moist Snuff (1.2 oz. or less)	162	\$29,837,498	\$0	\$29,837,498	2.526	\$75,369,520
60	Moist Snuff (more than 1.2 oz.)	163	\$5,775,525	\$0	\$5,775,525	2.105	\$12,157,480
61	All Other Vapor Products	164	\$59,613,448	\$0	\$59,613,448	0.27	\$16,095,631
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	95,979,535	0	95,979,535	0.09	\$8,638,158
63	Spirits Sales to On-premises Licensees	251	\$199,408,273	\$6,322,783	\$193,085,490	0.137	\$26,452,712
64	Spirits Liter Sales to On-premises Licensees	253	10,042,963	0	10,042,963	2.4408	\$24,512,864
65	Spirits Sales to Consumers	252	910,279,853	1,032,503	909,247,350	0.205	\$186,395,707
66	Spirits Liter Sales to Consumers	254	\$41,657,589	\$0	\$41,657,589	3.7708	\$157,082,437
67	Refuse Collection	64	\$2,803,312,961	\$804,136,779	\$1,999,176,182	0.036	\$71,970,343
68	Hazardous Substance Tax by Value	65	\$2,471,638,308	\$30,701,295	\$2,440,937,013	0.007	\$17,086,559
69	Hazardous Substance Tax by Volume	81	\$248,234,592	\$0	\$248,234,592	1.48	\$367,387,196
70	Intermediate Care Facility	79	\$166,686,415	\$0	\$166,686,415	0.06	\$10,001,185
71	Solid Fuel Burning Device Fee	59	\$6,582	\$0	\$6,582	30	\$197,460
72	Syrup Tax	54	\$6,577,057	\$0	\$6,577,057	1	\$6,577,057
73	Tire Fee	73	\$5,198,328	\$0	\$5,198,328	0.9	\$4,678,495
74	Studded Tire Fee	77	\$53,882	\$0	\$53,882	4.5	\$242,469
75	Local 911 Wireline	793	\$5,944,411	\$0	\$5,944,411	0.95	\$5,647,190
76	Local 911 Wireless Tax	794	\$86,143,340	\$0	\$86,143,340	0.95	\$81,836,173
77	Local 911 VOIP Tax	795	\$13,414,944	\$0	\$13,414,944	0.95	\$12,744,197
78	Local 911 Prepaid Wireless Tax	796	\$11,827,063	\$0	\$11,827,063	0.95	\$11,235,710
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$5,945,344	\$0	\$5,945,344	0.4	\$2,378,138
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$86,143,811	\$0	\$86,143,811	0.4	\$34,457,524
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$13,632,724	\$0	\$13,632,724	0.4	\$5,453,090
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$11,221,764	\$0	\$11,221,764	0.4	\$4,488,706
	Total:		\$120,806,713,921	\$842,193,360	\$119,964,520,561		\$1,203,997,211

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
0100	ADAMS UNINC COUNTY	5,690	\$ 151,859,373	6,087	\$ 142,676,391	-6.047%
0101	HATTON	563	\$ 823,872	573	\$ 845,170	2.585%
0102	LIND	1,467	\$ 4,564,517	1,434	\$ 4,310,637	-5.562%
0103	OTHELLO	6,902	\$ 231,923,523	7,171	\$ 234,284,631	1.018%
0104	RITZVILLE	4,212	\$ 64,887,986	4,429	\$ 67,930,462	4.689%
0105	WASHTUCNA	812	\$ 2,180,776	885	\$ 4,611,611	111.467%
0199	ADAMS COUNTY	19,646	\$ 456,240,047	20,579	\$ 454,658,902	-0.347%
0200	ASOTIN UNINC COUNTY	7,243	\$ 116,069,083	7,653	\$ 126,310,939	8.824%
0201	ASOTIN CITY	2,559	\$ 12,770,384	2,725	\$ 18,405,614	44.127%
0202	CLARKSTON	7,632	\$ 364,347,064	8,035	\$ 362,456,667	-0.519%
0299	ASOTIN COUNTY	17,434	\$ 493,186,531	18,413	\$ 507,173,220	2.836%
0300	BENTON UNINC COUNTY	12,862	\$ 550,168,776	13,733	\$ 531,132,143	-3.460%
0301	BENTON CITY	5,756	\$ 68,494,516	6,045	\$ 71,390,018	4.227%
0302	KENNEWICK	20,958	\$ 2,925,042,164	21,966	\$ 2,931,446,539	0.219%
0303	PROSSER	8,175	\$ 274,135,820	8,533	\$ 279,681,093	2.023%
0304	RICHLAND	20,555	\$ 1,924,565,407	21,579	\$ 2,013,659,398	4.629%
0305	WEST RICHLAND	10,725	\$ 209,421,416	11,299	\$ 222,647,749	6.316%
0399	BENTON COUNTY	79,031	\$ 5,951,828,099	83,155	\$ 6,049,956,940	1.649%
0400	CHELAN UNINC COUNTY	14,947	\$ 775,122,732	15,961	\$ 892,849,663	15.188%
0401	CASHMERE	6,185	\$ 78,698,555	6,457	\$ 78,363,492	-0.426%
0402	CHELAN CITY	8,264	\$ 321,624,313	8,661	\$ 315,661,175	-1.854%
0403	ENTIAT	3,245	\$ 19,482,213	3,416	\$ 20,012,553	2.722%
0404	LEAVENWORTH	7,462	\$ 329,060,710	7,734	\$ 353,982,047	7.573%
0405	WENATCHEE	17,613	\$ 1,549,704,262	18,527	\$ 1,471,433,973	-5.051%
0499	CHELAN COUNTY	57,716	\$ 3,073,692,785	60,756	\$ 3,132,302,903	1.907%
0500	CLALLAM UNINC COUNTY	14,540	\$ 761,319,280	15,303	\$ 795,658,866	4.511%
0501	FORKS	4,584	\$ 100,605,050	4,751	\$ 107,604,529	6.957%
0502	PORT ANGELES	13,839	\$ 554,651,384	14,411	\$ 555,126,409	0.086%
0503	SEQUIM	11,183	\$ 501,627,331	11,497	\$ 521,728,977	4.007%
0599	CLALLAM COUNTY	44,146	\$ 1,918,203,045	45,962	\$ 1,980,118,781	3.228%
0600	CLARK UNINC COUNTY	25,920	\$ 3,345,673,331	27,388	\$ 3,455,097,627	3.271%
0601	BATTLE GROUND	14,538	\$ 631,873,313	15,323	\$ 607,795,792	-3.810%
0602	CAMAS	15,962	\$ 524,931,130	16,663	\$ 601,816,467	14.647%
0603	LA CENTER	7,172	\$ 73,087,131	7,496	\$ 80,553,219	10.215%
0604	RIDGEFIELD	12,994	\$ 397,664,965	13,852	\$ 502,931,485	26.471%
0605	VANCOUVER	31,917	\$ 6,582,004,854	33,027	\$ 6,540,361,336	-0.633%
0606	WASHOUGAL	12,508	\$ 348,586,026	13,296	\$ 369,645,795	6.041%
0607	YACOLT	4,098	\$ 23,699,587	4,226	\$ 27,804,766	17.322%
0699	CLARK COUNTY	125,109	\$ 11,927,520,337	131,271	\$ 12,186,006,487	2.167%
0700	COLUMBIA UNINC COUNTY	2,851	\$ 50,111,132	3,017	\$ 46,701,775	-6.804%
0701	DAYTON	4,455	\$ 53,264,115	4,659	\$ 52,354,702	-1.707%
0702	STARBUCK	663	\$ 1,130,053	633	\$ 2,134,711	88.904%
0799	COLUMBIA COUNTY	7,969	\$ 104,505,300	8,309	\$ 101,191,188	-3.171%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
0800	COWLITZ UNINC COUNTY	14,143	\$ 658,432,014	15,074	\$ 575,582,898	-12.583%
0801	CASTLE ROCK	4,991	\$ 77,263,462	5,245	\$ 81,448,815	5.417%
0802	KALAMA	6,153	\$ 91,942,851	6,400	\$ 80,209,207	-12.762%
0803	KELSO	10,095	\$ 430,144,175	10,537	\$ 490,474,782	14.026%
0804	LONGVIEW	15,673	\$ 1,449,443,604	16,367	\$ 1,445,310,604	-0.285%
0805	WOODLAND	9,083	\$ 302,878,128	9,444	\$ 308,283,660	1.785%
0899	COWLITZ COUNTY	60,138	\$ 3,010,104,234	63,067	\$ 2,981,309,966	-0.957%
0900	DOUGLAS UNINC COUNTY	11,650	\$ 866,974,316	12,501	\$ 959,672,033	10.692%
0901	BRIDGEPORT	1,793	\$ 12,654,819	1,778	\$ 21,739,586	71.789%
0902	EAST WENATCHEE	10,601	\$ 594,056,574	11,030	\$ 587,452,134	-1.112%
0903	MANSFIELD	1,150	\$ 4,394,094	1,101	\$ 5,567,056	26.694%
0904	ROCK ISLAND	2,591	\$ 21,235,657	2,785	\$ 17,954,540	-15.451%
0905	WATERVILLE	2,737	\$ 16,224,247	2,896	\$ 17,715,592	9.192%
0999	DOUGLAS COUNTY	30,522	\$ 1,515,539,707	32,091	\$ 1,610,100,941	6.239%
1000	FERRY UNINC COUNTY	5,895	\$ 65,095,146	6,366	\$ 62,487,071	-4.007%
1001	REPUBLIC	2,928	\$ 32,183,871	3,038	\$ 36,196,224	12.467%
1099	FERRY COUNTY	8,823	\$ 97,279,017	9,404	\$ 98,683,295	1.444%
1100	FRANKLIN UNINC COUNTY	9,154	\$ 276,149,823	9,839	\$ 318,475,787	15.327%
1101	CONNELL	3,554	\$ 45,366,466	3,589	\$ 51,462,068	13.436%
1102	KAHLOTUS	889	\$ 2,310,279	733	\$ 1,865,743	-19.242%
1103	MESA	1,390	\$ 11,566,362	1,371	\$ 13,149,823	13.690%
1104	PASCO	18,647	\$ 2,279,899,423	19,565	\$ 2,576,349,602	13.003%
1199	FRANKLIN COUNTY	33,634	\$ 2,615,292,353	35,097	\$ 2,961,303,023	13.230%
1200	GARFIELD UNINC COUNTY	2,048	\$ 21,767,767	2,140	\$ 23,891,583	9.757%
1201	POMEROY	2,954	\$ 20,463,139	3,020	\$ 20,394,339	-0.336%
1299	GARFIELD COUNTY	5,002	\$ 42,230,906	5,160	\$ 44,285,922	4.866%
1300	GRANT UNINC COUNTY	12,554	\$ 807,578,489	13,462	\$ 967,126,037	19.756%
1301	COULEE CITY	2,033	\$ 12,515,084	2,068	\$ 14,255,756	13.909%
1302	ELECTRIC CITY	2,149	\$ 10,065,015	2,203	\$ 11,700,943	16.254%
1303	EPHRATA	8,278	\$ 282,667,472	8,591	\$ 278,601,196	-1.439%
1304	GEORGE	2,051	\$ 33,858,171	2,232	\$ 32,271,435	-4.686%
1305	GRAND COULEE	2,874	\$ 46,725,412	2,997	\$ 51,882,911	11.038%
1306	HARTLINE	895	\$ 1,367,995	943	\$ 1,690,623	23.584%
1307	KRUPP	395	\$ 697,824	419	\$ 703,568	0.823%
1308	MATTAWA	2,705	\$ 43,034,596	2,767	\$ 42,419,119	-1.430%
1309	MOSES LAKE	14,616	\$ 1,337,302,274	15,402	\$ 1,295,054,436	-3.159%
1310	QUINCY	6,918	\$ 1,133,736,178	7,218	\$ 748,323,789	-33.995%
1311	ROYAL CITY	2,770	\$ 45,468,479	2,845	\$ 48,994,503	7.755%
1312	SOAP LAKE	3,012	\$ 21,717,733	3,151	\$ 22,811,311	5.035%
1313	WARDEN	3,327	\$ 44,446,781	3,459	\$ 43,139,185	-2.942%
1315	WILSON CREEK	921	\$ 2,637,262	939	\$ 5,935,052	125.046%
1399	GRANT COUNTY	65,498	\$ 3,823,818,765	68,696	\$ 3,564,909,864	-6.771%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	11,866	\$ 455,319,643	12,435	\$ 468,541,031	2.904%
1401	ABERDEEN	10,573	\$ 657,024,491	10,893	\$ 619,919,491	-5.647%
1402	COSMOPOLIS	2,955	\$ 15,390,265	2,949	\$ 16,534,629	7.436%
1403	ELMA	5,698	\$ 111,971,900	5,778	\$ 136,137,560	21.582%
1404	HOQUIAM	6,840	\$ 115,763,001	7,020	\$ 114,208,488	-1.343%
1405	MCCLEARY	4,135	\$ 23,416,556	4,311	\$ 25,001,320	6.768%
1406	MONTESANO	6,388	\$ 92,099,604	6,767	\$ 97,821,438	6.213%
1407	OAKVILLE	2,324	\$ 15,405,256	2,334	\$ 13,313,592	-13.578%
1408	WESTPORT	4,255	\$ 86,633,186	4,375	\$ 88,043,469	1.628%
1409	OCEAN SHORES	7,751	\$ 210,640,743	7,946	\$ 202,136,887	-4.037%
1499	GRAYS HARBOR COUNTY	62,785	\$ 1,783,664,645	64,808	\$ 1,781,657,905	-0.113%
1500	ISLAND UNINC COUNTY	20,241	\$ 1,079,336,166	21,267	\$ 1,092,813,043	1.249%
1501	COUPEVILLE	6,390	\$ 85,817,093	6,516	\$ 90,262,766	5.180%
1502	LANGLEY	5,540	\$ 68,087,386	5,761	\$ 71,835,743	5.505%
1503	OAK HARBOR	13,447	\$ 578,388,251	14,008	\$ 607,171,643	4.976%
1599	ISLAND COUNTY	45,618	\$ 1,811,628,896	47,552	\$ 1,862,083,195	2.785%
1600	JEFFERSON UNINC COUNTY	14,169	\$ 447,113,197	14,956	\$ 528,079,999	18.109%
1601	PORT TOWNSEND	11,894	\$ 374,340,168	12,525	\$ 403,093,706	7.681%
1699	JEFFERSON COUNTY	26,063	\$ 821,453,365	27,481	\$ 931,173,705	13.357%
1700	KING UNINC COUNTY	34,513	\$ 3,587,698,695	36,562	\$ 3,688,534,263	2.811%
1701	ALGONA	4,579	\$ 69,330,346	4,907	\$ 90,128,919	29.999%
1702	AUBURN/KING	23,956	\$ 2,466,999,213	25,098	\$ 2,461,933,192	-0.205%
1703	BEAUX ARTS VILLAGE	2,392	\$ 8,712,720	2,728	\$ 14,024,617	60.967%
1704	BELLEVUE	37,215	\$ 10,444,321,537	38,590	\$ 10,135,646,821	-2.955%
1705	BLACK DIAMOND	9,762	\$ 153,641,081	10,581	\$ 157,421,467	2.461%
1706	BOTHELL/KING	19,680	\$ 1,084,731,202	20,362	\$ 1,077,906,126	-0.629%
1707	CARNATION	6,971	\$ 72,455,449	7,287	\$ 85,423,466	17.898%
1708	CLYDE HILL	6,706	\$ 98,956,339	7,197	\$ 100,153,590	1.210%
1709	DES MOINES	15,129	\$ 483,051,674	15,818	\$ 462,502,608	-4.254%
1710	DUVALL	10,953	\$ 200,954,754	11,659	\$ 226,419,272	12.672%
1711	ENUMCLAW	13,665	\$ 514,147,748	13,964	\$ 513,716,238	-0.084%
1712	COVINGTON	13,295	\$ 696,678,487	13,857	\$ 718,509,342	3.134%
1713	HUNTS POINT	2,789	\$ 60,002,271	2,919	\$ 57,893,350	-3.515%
1714	ISSAQUAH	22,911	\$ 2,051,790,572	23,962	\$ 2,032,600,934	-0.935%
1715	KENT	29,150	\$ 3,618,545,629	30,007	\$ 3,512,802,467	-2.922%
1716	KIRKLAND	30,486	\$ 3,764,270,546	31,966	\$ 3,937,593,150	4.604%
1717	LAKE FOREST PARK	12,217	\$ 197,093,073	12,889	\$ 208,411,448	5.743%
1718	MEDINA	8,097	\$ 205,440,579	8,449	\$ 224,361,257	9.210%
1719	MERCER ISLAND	18,625	\$ 729,231,185	19,622	\$ 748,043,209	2.580%
1720	MAPLE VALLEY	16,216	\$ 549,299,187	17,000	\$ 519,579,409	-5.410%
1721	NORMANDY PARK	9,261	\$ 109,364,861	9,896	\$ 116,114,051	6.171%
1722	NORTH BEND	12,548	\$ 400,514,437	12,969	\$ 377,709,529	-5.694%
1723	PACIFIC/KING	6,470	\$ 84,926,717	6,983	\$ 78,860,516	-7.143%
1724	REDMOND	27,408	\$ 4,779,201,919	28,538	\$ 4,830,321,278	1.070%
1725	RENTON	28,549	\$ 4,137,063,673	29,583	\$ 4,049,891,284	-2.107%
1726	SEATTLE	67,683	\$ 34,696,583,976	69,772	\$ 34,281,375,315	-1.197%
1727	SKYKOMISH	1,434	\$ 10,175,003	1,337	\$ 10,431,519	2.521%
1728	SNOQUALMIE	13,529	\$ 306,960,339	13,958	\$ 303,748,882	-1.046%
1729	TUKWILA	16,512	\$ 2,484,818,483	17,082	\$ 2,640,397,296	6.261%
1730	YARROW POINT	4,133	\$ 37,360,182	4,292	\$ 44,941,172	20.292%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
1731	MILTON/KING	3,814	\$ 61,826,395	4,050	\$ 76,191,126	23.234%
1732	FEDERAL WAY	23,172	\$ 2,350,739,578	24,063	\$ 2,258,383,145	-3.929%
1733	SEATAC	14,176	\$ 2,205,067,911	14,829	\$ 2,574,404,438	16.749%
1734	BURIEN	18,662	\$ 1,176,080,654	19,605	\$ 1,201,570,087	2.167%
1735	WOODINVILLE	19,792	\$ 1,062,761,695	20,363	\$ 1,157,916,884	8.954%
1736	NEWCASTLE	11,309	\$ 213,810,048	11,776	\$ 221,998,164	3.830%
1737	SHORELINE	21,848	\$ 1,654,778,954	22,741	\$ 1,653,198,435	-0.096%
1738	KENMORE	15,927	\$ 409,960,686	16,702	\$ 424,463,040	3.537%
1739	SAMMAMISH	20,581	\$ 840,777,868	21,538	\$ 877,064,507	4.316%
1799	KING COUNTY	676,115	\$ 88,080,125,666	705,501	\$ 88,152,585,813	0.082%
1800	KITSAP UNINC COUNTY	27,388	\$ 3,125,758,084	28,775	\$ 3,274,080,420	4.745%
1801	BREMERTON	18,539	\$ 1,355,050,265	19,336	\$ 1,415,070,551	4.429%
1802	PORT ORCHARD	14,949	\$ 900,594,143	15,663	\$ 930,810,433	3.355%
1803	POULSBO	14,027	\$ 640,169,467	14,827	\$ 656,974,594	2.625%
1804	BAINBRIDGE ISLAND	17,070	\$ 770,780,424	17,841	\$ 768,432,144	-0.305%
1899	KITSAP COUNTY	91,973	\$ 6,792,352,383	96,442	\$ 7,045,368,142	3.725%
1900	KITTITAS UNINC COUNTY	13,166	\$ 870,085,207	14,005	\$ 836,742,792	-3.832%
1901	CLE ELUM	7,478	\$ 182,123,097	7,805	\$ 186,727,803	2.528%
1902	ELLENSBURG	13,504	\$ 710,888,962	14,172	\$ 838,863,237	18.002%
1903	KITTITAS CITY	2,842	\$ 17,733,348	3,614	\$ 20,065,365	13.150%
1904	ROSLYN	3,648	\$ 30,411,068	3,783	\$ 28,778,381	-5.369%
1905	SOUTH CLE ELUM	2,174	\$ 4,716,725	2,282	\$ 5,556,615	17.807%
1999	KITTITAS COUNTY	42,812	\$ 1,815,958,407	45,661	\$ 1,916,734,193	5.549%
2000	KLICKITAT UNINC COUNTY	10,910	\$ 308,783,560	11,427	\$ 302,739,480	-1.957%
2001	BINGEN	2,866	\$ 31,476,746	2,948	\$ 33,883,813	7.647%
2002	GOLDENDALE	5,667	\$ 107,360,545	5,922	\$ 108,142,035	0.728%
2003	WHITE SALMON	5,580	\$ 65,690,824	5,943	\$ 74,967,139	14.121%
2099	KLICKITAT COUNTY	25,023	\$ 513,311,675	26,240	\$ 519,732,467	1.251%
2100	LEWIS UNINC COUNTY	15,797	\$ 741,859,143	16,673	\$ 770,336,168	3.839%
2101	CENTRALIA	11,819	\$ 539,551,842	12,159	\$ 575,339,506	6.633%
2102	CHEHALIS	10,951	\$ 745,478,036	11,309	\$ 743,925,081	-0.208%
2103	MORTON	3,472	\$ 55,679,786	3,530	\$ 55,576,730	-0.185%
2104	MOSSYROCK	2,295	\$ 15,374,623	2,385	\$ 16,321,061	6.156%
2105	NAPAVINE	3,766	\$ 75,689,908	3,979	\$ 76,734,942	1.381%
2106	PE ELL	1,705	\$ 8,321,086	1,749	\$ 8,391,234	0.843%
2107	TOLEDO	3,060	\$ 20,264,643	3,059	\$ 21,252,915	4.877%
2108	VADER	1,902	\$ 4,903,649	2,001	\$ 5,893,319	20.182%
2109	WINLOCK	3,849	\$ 35,256,794	4,381	\$ 44,662,429	26.678%
2199	LEWIS COUNTY	58,616	\$ 2,242,379,510	61,225	\$ 2,318,433,385	3.392%
2200	LINCOLN UNINC COUNTY	6,465	\$ 135,206,893	6,938	\$ 108,117,784	-20.035%
2201	ALMIRA	1,355	\$ 23,423,145	1,329	\$ 5,741,836	-75.486%
2202	CRESTON	1,142	\$ 7,364,710	1,091	\$ 2,958,446	-59.829%
2203	DAVENPORT	4,274	\$ 49,346,926	4,506	\$ 49,169,234	-0.360%
2204	HARRINGTON	1,468	\$ 4,683,310	1,444	\$ 6,245,642	33.360%
2205	ODESSA	2,516	\$ 17,205,618	2,499	\$ 15,423,571	-10.357%
2206	REARDAN	1,896	\$ 8,635,410	1,887	\$ 9,940,486	15.113%
2207	SPRAGUE	1,387	\$ 6,381,035	1,403	\$ 7,942,072	24.464%
2208	WILBUR	2,484	\$ 18,086,027	2,524	\$ 17,078,618	-5.570%
2299	LINCOLN COUNTY	22,987	\$ 270,333,074	23,621	\$ 222,617,689	-17.651%

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		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
2300	MASON UNINC COUNTY	17,881	\$ 855,493,811	18,659	\$ 895,150,582	4.636%
2301	SHELTON	10,471	\$ 355,076,664	10,646	\$ 355,587,452	0.144%
2399	MASON COUNTY	28,352	\$ 1,210,570,475	29,305	\$ 1,250,738,034	3.318%
2400	OKANOGAN UNINC COUNTY	11,314	\$ 331,514,554	11,969	\$ 334,393,669	0.868%
2401	BREWSTER	3,555	\$ 68,004,929	3,627	\$ 61,387,217	-9.731%
2402	CONCONULLY	945	\$ 2,477,412	991	\$ 7,291,285	194.311%
2403	COULEE DAM	2,105	\$ 11,639,670	2,155	\$ 10,930,812	-6.090%
2404	ELMER CITY	940	\$ 2,334,740	936	\$ 1,719,086	-26.369%
2405	NESPELEM	1,242	\$ 2,360,868	1,257	\$ 2,933,622	24.260%
2406	OKANOGAN CITY	4,470	\$ 74,487,679	4,637	\$ 75,914,098	1.915%
2407	OMAK	6,318	\$ 288,112,296	6,615	\$ 280,071,147	-2.791%
2408	OROVILLE	5,064	\$ 42,704,797	5,487	\$ 48,324,298	13.159%
2409	PATEROS	1,819	\$ 13,869,496	1,901	\$ 13,502,424	-2.647%
2410	RIVERSIDE	1,403	\$ 4,440,576	1,524	\$ 4,745,844	6.875%
2411	TONASKET	3,594	\$ 48,373,674	3,818	\$ 51,272,153	5.992%
2412	TWISP	4,069	\$ 50,137,710	4,355	\$ 51,368,433	2.455%
2413	WINTHROP	3,842	\$ 66,937,807	4,108	\$ 71,714,779	7.136%
2499	OKANOGAN COUNTY	50,680	\$ 1,007,396,208	53,380	\$ 1,015,568,867	0.811%
2500	PACIFIC UNINC COUNTY	10,126	\$ 234,978,076	10,724	\$ 235,875,054	0.382%
2501	ILWACO	2,893	\$ 25,897,845	2,949	\$ 27,444,561	5.972%
2502	LONG BEACH	4,313	\$ 98,393,513	4,491	\$ 102,690,046	4.367%
2503	RAYMOND	4,752	\$ 59,244,134	4,953	\$ 64,679,383	9.174%
2504	SOUTH BEND	2,757	\$ 30,227,524	2,744	\$ 30,995,716	2.541%
2599	PACIFIC COUNTY	24,841	\$ 448,741,092	25,861	\$ 461,684,760	2.884%
2600	PEND OREILLE UNINC COUNTY	7,552	\$ 140,774,364	8,145	\$ 141,825,211	0.746%
2601	CUSICK	1,365	\$ 4,538,931	1,328	\$ 5,354,832	17.976%
2602	IONE	1,765	\$ 7,942,884	1,800	\$ 9,062,024	14.090%
2603	METALINE	855	\$ 2,404,404	850	\$ 1,916,885	-20.276%
2604	METALINE FALLS	1,572	\$ 3,516,392	1,477	\$ 4,311,565	22.613%
2605	NEWPORT	5,017	\$ 82,261,517	5,290	\$ 79,557,961	-3.287%
2699	PEND OREILLE COUNTY	18,126	\$ 241,438,492	18,890	\$ 242,028,478	0.244%
2700	PIERCE UNINC COUNTY	34,564	\$ 5,748,093,494	36,313	\$ 6,256,014,426	8.836%
2701	BONNEY LAKE	15,327	\$ 874,565,210	15,926	\$ 906,687,014	3.673%
2702	BUCKLEY	9,172	\$ 175,740,188	9,309	\$ 175,038,306	-0.399%
2703	CARBONADO	1,743	\$ 5,280,781	1,986	\$ 5,307,899	0.514%
2704	DUPONT	9,477	\$ 167,567,521	9,805	\$ 161,910,923	-3.376%
2705	EATONVILLE	6,405	\$ 73,949,662	6,531	\$ 76,116,928	2.931%
2706	FIFE	11,857	\$ 1,444,921,524	12,180	\$ 1,432,978,167	-0.827%
2707	FIRCREST	7,948	\$ 86,741,098	8,499	\$ 97,200,612	12.058%
2708	GIG HARBOR	17,976	\$ 992,829,727	18,713	\$ 1,008,419,792	1.570%
2709	MILTON/PIERCE	7,802	\$ 180,406,622	8,340	\$ 189,954,122	5.292%
2710	ORTING	8,461	\$ 117,553,978	8,766	\$ 121,707,294	3.533%
2711	PUYALLUP	24,063	\$ 2,978,860,550	24,939	\$ 2,922,029,239	-1.908%
2712	ROY	3,994	\$ 28,810,293	4,052	\$ 30,636,731	6.340%
2713	RUSTON	3,683	\$ 50,810,701	3,828	\$ 58,556,324	15.244%
2714	SOUTH PRAIRIE	2,586	\$ 8,526,360	2,819	\$ 8,378,325	-1.736%
2715	STEILACOOM	8,298	\$ 65,382,094	8,741	\$ 74,987,398	14.691%
2716	SUMNER	13,853	\$ 893,821,393	14,467	\$ 912,172,734	2.053%
2717	TACOMA	37,490	\$ 6,999,681,932	38,844	\$ 7,204,084,173	2.920%
2718	WILKESON	2,093	\$ 5,413,907	2,100	\$ 6,077,539	12.258%
2719	UNIVERSITY PLACE	15,681	\$ 510,739,738	16,480	\$ 506,108,815	-0.907%

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2720	EDGEWOOD	11,141	\$ 205,230,041	12,114	\$ 202,184,530	-1.484%
2721	LAKEWOOD	20,350	\$ 1,613,293,447	21,189	\$ 1,716,359,858	6.389%
2723	PACIFIC/PIERCE	1,950	\$ 75,577,121	1,968	\$ 79,469,541	5.150%
2724	AUBURN/PIERCE	8,305	\$ 115,953,662	8,726	\$ 124,762,863	7.597%
2799	PIERCE COUNTY	284,219	\$ 23,419,751,044	296,635	\$ 24,277,143,553	3.661%
2800	SAN JUAN UNINC COUNTY	13,845	\$ 633,196,774	14,606	\$ 643,595,835	1.642%
2801	FRIDAY HARBOR	7,832	\$ 201,070,320	8,198	\$ 193,769,692	-3.631%
2899	SAN JUAN COUNTY	21,677	\$ 834,267,094	22,804	\$ 837,365,527	0.371%
2900	SKAGIT UNINC COUNTY	17,562	\$ 829,083,125	18,664	\$ 853,386,392	2.931%
2901	ANACORTES	15,215	\$ 656,043,623	15,870	\$ 634,294,436	-3.315%
2902	BURLINGTON	11,899	\$ 1,166,815,264	12,384	\$ 1,190,235,363	2.007%
2903	CONCRETE	2,901	\$ 97,558,194	2,999	\$ 90,509,554	-7.225%
2904	HAMILTON	1,090	\$ 48,526,612	1,191	\$ 27,546,023	-43.235%
2905	LA CONNER	4,552	\$ 68,991,116	4,726	\$ 74,902,072	8.568%
2906	LYMAN	1,517	\$ 6,113,359	1,596	\$ 6,921,206	13.214%
2907	MOUNT VERNON	17,294	\$ 1,141,979,702	18,243	\$ 1,153,934,920	1.047%
2908	SEDRO WOOLLEY	10,389	\$ 257,936,206	10,991	\$ 287,993,293	11.653%
2999	SKAGIT COUNTY	82,419	\$ 4,273,047,201	86,664	\$ 4,319,723,259	1.092%
3000	SKAMANIA UNINC COUNTY	8,584	\$ 135,278,742	9,316	\$ 131,822,075	-2.555%
3001	NORTH BONNEVILLE	2,368	\$ 9,801,978	2,482	\$ 10,605,375	8.196%
3002	STEVENSON	4,352	\$ 101,989,325	4,525	\$ 92,763,784	-9.046%
3099	SKAMANIA COUNTY	15,304	\$ 247,070,045	16,323	\$ 235,191,234	-4.808%
3100	SNOHOMISH UNINC COUNTY	32,278	\$ 4,949,177,938	33,990	\$ 5,187,028,211	4.806%
3101	ARLINGTON	16,353	\$ 905,437,918	16,835	\$ 804,672,237	-11.129%
3102	BRIER	8,313	\$ 68,608,246	8,748	\$ 77,435,871	12.867%
3103	DARRINGTON	2,662	\$ 24,956,618	2,938	\$ 31,520,860	26.303%
3104	EDMONDS	22,811	\$ 1,358,213,682	23,562	\$ 1,365,829,328	0.561%
3105	EVERETT	30,498	\$ 4,224,141,895	31,439	\$ 4,210,287,452	-0.328%
3106	GOLD BAR	4,028	\$ 33,911,126	4,279	\$ 35,041,399	3.333%
3107	GRANITE FALLS	6,906	\$ 87,693,712	7,122	\$ 110,088,194	25.537%
3108	INDEX	1,350	\$ 4,586,050	1,486	\$ 5,747,898	25.334%
3109	LAKE STEVENS	17,270	\$ 782,835,174	18,088	\$ 796,539,826	1.751%
3110	LYNNWOOD	23,075	\$ 3,509,471,997	23,983	\$ 3,464,379,388	-1.285%
3111	MARYSVILLE	20,921	\$ 2,031,795,906	21,543	\$ 2,125,993,117	4.636%
3112	MONROE	15,895	\$ 783,625,858	16,550	\$ 773,087,036	-1.345%
3113	MOUNTLAKE TERRACE	14,196	\$ 430,099,459	14,949	\$ 396,127,599	-7.899%
3114	MUKILTEO	16,209	\$ 397,692,883	16,770	\$ 406,255,881	2.153%
3115	SNOHOMISH CITY	15,226	\$ 637,624,941	15,677	\$ 676,680,256	6.125%
3116	STANWOOD	10,889	\$ 289,584,253	11,384	\$ 288,847,916	-0.254%
3117	SULTAN	7,736	\$ 135,859,052	8,034	\$ 128,207,148	-5.632%
3118	WOODWAY	4,579	\$ 28,293,596	4,830	\$ 30,345,797	7.253%
3119	MILL CREEK	14,807	\$ 462,770,921	15,429	\$ 468,909,439	1.326%
3120	BOTHELL/SNOHOMISH	17,169	\$ 934,810,154	17,671	\$ 880,947,725	-5.762%
3199	SNOHOMISH COUNTY	303,171	\$ 22,081,191,379	315,307	\$ 22,263,972,578	0.828%

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3200	SPOKANE UNINC COUNTY	24,928	\$ 2,553,391,910	26,436	\$ 2,619,654,094	2.595%
3201	AIRWAY HEIGHTS	8,238	\$ 329,947,610	8,648	\$ 351,078,196	6.404%
3202	CHENEY	9,571	\$ 243,519,424	9,798	\$ 243,514,070	-0.002%
3203	DEER PARK	7,723	\$ 189,197,960	8,138	\$ 206,720,278	9.261%
3204	FAIRFIELD	1,728	\$ 7,642,076	1,759	\$ 6,735,046	-11.869%
3205	LATAH	898	\$ 1,505,653	895	\$ 1,826,069	21.281%
3206	MEDICAL LAKE	5,788	\$ 77,557,112	6,159	\$ 91,173,153	17.556%
3207	MILLWOOD	3,983	\$ 88,287,913	4,222	\$ 91,298,011	3.409%
3208	ROCKFORD	1,781	\$ 11,680,792	1,857	\$ 12,904,055	10.472%
3209	SPANGLE	1,770	\$ 7,500,185	1,717	\$ 7,394,298	-1.412%
3210	SPOKANE CITY	31,591	\$ 7,121,701,347	33,078	\$ 7,202,066,306	1.128%
3211	WAVERLY	634	\$ 965,899	567	\$ 561,868	-41.830%
3212	LIBERTY LAKE	12,137	\$ 750,656,570	12,988	\$ 756,225,397	0.742%
3213	SPOKANE VALLEY	23,133	\$ 3,661,720,308	24,361	\$ 3,626,573,692	-0.960%
3299	SPOKANE COUNTY	133,903	\$ 15,045,274,759	140,623	\$ 15,217,724,533	1.146%
3300	STEVENS UNINC COUNTY	12,816	\$ 395,700,491	13,753	\$ 407,852,125	3.071%
3301	CHEWELAH	5,371	\$ 78,474,049	5,533	\$ 71,063,324	-9.444%
3302	COLVILLE	7,971	\$ 317,779,209	8,290	\$ 310,681,585	-2.234%
3303	KETTLE FALLS	3,650	\$ 41,068,852	3,898	\$ 48,228,975	17.434%
3304	MARCUS	759	\$ 685,412	590	\$ 583,514	-14.867%
3305	NORTHPORT	2,522	\$ 6,749,141	2,642	\$ 9,869,155	46.228%
3306	SPRINGDALE	1,656	\$ 8,055,930	1,759	\$ 8,727,440	8.336%
3399	STEVENS COUNTY	34,745	\$ 848,513,084	36,465	\$ 857,006,118	1.001%
3400	THURSTON UNINC COUNTY	22,239	\$ 1,524,194,701	23,482	\$ 1,548,191,675	1.574%
3401	BUCODA	1,570	\$ 3,314,263	1,562	\$ 4,120,068	24.313%
3402	LACEY	20,237	\$ 1,890,313,729	20,831	\$ 1,824,980,757	-3.456%
3403	OLYMPIA	25,620	\$ 2,952,816,288	26,421	\$ 3,038,531,167	2.903%
3404	RAINIER	4,859	\$ 36,077,786	4,993	\$ 35,130,097	-2.627%
3405	TENINO	5,197	\$ 49,865,843	5,236	\$ 47,887,161	-3.968%
3406	TUMWATER	15,816	\$ 1,167,709,208	16,553	\$ 1,144,108,486	-2.021%
3407	YELM	10,064	\$ 389,867,865	10,521	\$ 370,400,371	-4.993%
3499	THURSTON COUNTY	105,602	\$ 8,014,159,683	109,599	\$ 8,013,349,782	-0.010%
3500	WAHIAKUM UNINC COUNTY	5,007	\$ 35,287,572	5,256	\$ 37,819,295	7.175%
3501	CATHLAMET	3,122	\$ 20,695,291	3,181	\$ 24,471,619	18.247%
3599	WAHIAKUM COUNTY	8,129	\$ 55,982,863	8,437	\$ 62,290,914	11.268%
3600	WALLA WALLA UNINC COUNTY	11,353	\$ 385,589,360	12,105	\$ 338,820,246	-12.129%
3601	COLLEGE PLACE	7,985	\$ 229,958,929	8,416	\$ 243,198,689	5.757%
3602	PRESCOTT	1,264	\$ 5,907,172	1,321	\$ 6,381,161	8.024%
3603	WAITSBURG	2,884	\$ 13,856,642	2,866	\$ 13,635,147	-1.598%
3604	WALLA WALLA CITY	15,778	\$ 909,933,205	16,438	\$ 925,477,748	1.708%
3699	WALLA WALLA COUNTY	39,264	\$ 1,545,245,308	41,146	\$ 1,527,512,991	-1.148%
3700	WHATCOM UNINC COUNTY	21,131	\$ 1,326,192,378	22,649	\$ 1,365,593,328	2.971%
3701	BELLINGHAM	26,531	\$ 3,831,272,875	27,522	\$ 3,831,119,342	-0.004%
3702	BLAINE	13,667	\$ 271,236,186	14,522	\$ 271,906,756	0.247%
3703	EVERSON	5,602	\$ 57,222,646	5,784	\$ 58,425,268	2.102%
3704	FERNDALE	12,895	\$ 442,046,023	13,434	\$ 402,156,160	-9.024%
3705	LYNDEN	12,442	\$ 440,100,278	13,319	\$ 451,163,885	2.514%
3706	NOOKSACK	2,927	\$ 22,884,751	3,290	\$ 32,283,592	41.070%
3707	SUMAS	7,354	\$ 51,490,282	7,932	\$ 50,517,011	-1.890%
3799	WHATCOM COUNTY	102,549	\$ 6,442,445,419	108,452	\$ 6,463,165,342	0.322%

WASHINGTON STATE

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

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		CAL2023 COUNT	CAL2023 TAXABLE	CAL2024 COUNT	CAL2024 TAXABLE	
3800	WHITMAN UNINC COUNTY	7,581	\$ 158,778,746	8,128	\$ 144,142,028	-9.218%
3801	ALBION	1,877	\$ 3,321,739	2,132	\$ 3,496,662	5.266%
3802	COLFAX	5,418	\$ 84,530,858	5,545	\$ 82,935,631	-1.887%
3803	COLTON	1,620	\$ 4,303,274	1,623	\$ 4,490,644	4.354%
3804	ENDICOTT	1,188	\$ 3,289,584	1,153	\$ 2,940,184	-10.621%
3805	FARMINGTON	879	\$ 1,219,727	809	\$ 1,066,488	-12.563%
3806	GARFIELD	1,554	\$ 9,298,169	1,693	\$ 5,631,093	-39.439%
3807	LA CROSSE	1,263	\$ 5,006,858	1,280	\$ 4,320,765	-13.703%
3808	LAMONT	425	\$ 655,368	431	\$ 391,034	-40.334%
3809	MALDEN	508	\$ 4,520,648	504	\$ 5,330,153	17.907%
3810	OAKESDALE	1,598	\$ 5,143,611	1,634	\$ 4,571,850	-11.116%
3811	PALOUSE	2,884	\$ 17,135,500	2,940	\$ 14,014,316	-18.215%
3812	PULLMAN	13,463	\$ 750,458,609	14,130	\$ 736,419,204	-1.871%
3813	ROSALIA	1,848	\$ 6,612,820	1,728	\$ 6,155,304	-6.919%
3814	ST. JOHN	2,044	\$ 10,574,125	2,014	\$ 9,824,044	-7.094%
3815	TEKOA	1,881	\$ 11,883,235	1,855	\$ 10,886,075	-8.391%
3816	UNIONTOWN	1,243	\$ 3,743,314	1,271	\$ 4,561,491	21.857%
3899	WHITMAN COUNTY	47,274	\$ 1,080,476,185	48,870	\$ 1,041,176,966	-3.637%
3900	YAKIMA UNINC COUNTY	15,952	\$ 958,305,218	16,768	\$ 922,402,220	-3.747%
3901	GRANDVIEW	6,202	\$ 166,138,907	6,412	\$ 180,211,727	8.471%
3902	GRANGER	3,055	\$ 43,860,706	2,986	\$ 64,650,476	47.400%
3903	HARRAH	1,249	\$ 7,203,622	1,239	\$ 6,372,771	-11.534%
3904	MABTON	1,919	\$ 14,133,201	1,920	\$ 13,612,315	-3.686%
3905	MOXEE CITY	4,830	\$ 51,573,633	5,011	\$ 67,987,665	31.826%
3906	NACHES	3,406	\$ 37,212,171	3,511	\$ 37,340,903	0.346%
3907	SELAH	8,282	\$ 220,240,699	8,561	\$ 205,067,946	-6.889%
3908	SUNNYSIDE	8,359	\$ 468,408,122	8,583	\$ 451,809,414	-3.544%
3909	TIETON	2,224	\$ 14,445,545	2,183	\$ 16,438,310	13.795%
3910	TOPPENISH	4,751	\$ 132,885,355	4,777	\$ 113,140,811	-14.858%
3911	UNION GAP	6,254	\$ 718,463,579	6,400	\$ 738,228,235	2.751%
3912	WAPATO	3,734	\$ 58,529,281	3,745	\$ 53,471,356	-8.642%
3913	YAKIMA CITY	20,800	\$ 2,658,571,673	21,679	\$ 2,619,634,012	-1.465%
3914	ZILLAH	4,884	\$ 66,191,772	4,950	\$ 60,070,733	-9.247%
3999	YAKIMA COUNTY	95,901	\$ 5,616,163,484	98,725	\$ 5,550,438,894	-1.170%
9999	Grand Total	3,002,816	\$ 231,572,382,562	3,137,977	\$ 234,058,469,756	1.074%

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:

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):

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

[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: 2nd Quarter, 2022

*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	92	\$121,047
New & Used Auto Dealers 4411	4	\$28,004
Rv, Boat, Motorcycle Dealers 4412	19	\$15,556
Automotive Parts & Tire 4413	69	\$77,487
Building Materials, Garden Equip & Supplies 444	71	\$1,232,719
Building Materials 4441	40	\$689,171
Lawn & Garden Supplies & Equip 4442	31	\$543,548
Food & Beverage Stores 445	19	\$10,201
Grocery & Convenience Stores 4451	3	\$191
Other Food & Beverage Stores 4452, 4453	16	\$10,010
Furniture, Home Furnishings, Electronics, And Appliance 449	124	\$1,293,244
General Merchandise Stores 455	52	\$232,108
Department Stores 4551	0	\$0
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	52	\$232,108
Drug/health Retailers 456	183	\$321,090
Gas Stations & Convenience Stores W/pumps 457	10	\$1,288,759
Apparel & Accessories 458	184	\$123,677
Clothing & Shoe Retailers 4581, 4582	166	\$110,619
Jewelry & Luggage Stores 4583	18	\$13,058
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	765	\$5,712,391
Sporting Goods, Hobby Music, Misc Retailers 4591	126	\$423,781
Book/periodical/music Retailers 4592	23	\$10,457
Miscellaneous Retailers 4593-4599	616	\$5,278,153
Total:	1,500	\$10,335,236

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
 Statewide Amounts By Industry (NAICS)
 Calendar 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$2,804,970,590	\$1,839,991,382	\$9,194,257
Forestry & Logging 113	\$1,281,562,784	\$1,175,947,684	\$4,653,350
Fishing & Hunting 114	\$302,471,766	\$68,475,824	\$416,417
Ag & Forestry Support Activities 115	\$1,131,486,607	\$663,542,882	\$7,691,508
Total:	\$5,520,491,747	\$3,747,957,772	\$21,955,532
Mining 21			
Sand & Gravel, Quarrying 2123	\$345,925,338	\$336,544,802	\$1,905,088
Other Extraction & Support Act. 211, 2121, 2122, 213	\$2,762,894,710	\$2,595,237,719	\$12,792,257
Total:	\$3,108,820,048	\$2,931,782,521	\$14,697,345
Utilities 22			
Hydroelectric Power Generation 221111	\$118,060,841	\$94,330,787	\$1,431,842
Alternative Power Generation 221114-221117	\$109,528,124	\$82,332,209	\$458,760
Other Electric Power Generation 221112, 221113, 221118	\$45,317,069	\$38,083,016	\$442,322
Electric Power Generation & Trans. 221121, 221122	\$1,092,957,507	\$685,723,720	\$10,867,793
Natural Gas Distribution 2212	\$5,813,181,493	\$4,428,420,782	\$21,718,575
Water & Sewer 2213	\$2,902,235,205	\$2,556,955,685	\$42,190,400
Total:	\$10,081,280,239	\$7,885,846,199	\$77,109,692
Construction 23			
Residential Building & Remodeling 2361	\$20,719,016,496	\$19,456,877,639	\$96,364,845
Nonresidential Building 2362	\$18,992,186,969	\$16,418,126,173	\$79,243,409
Heavy Construction & Highways 237	\$10,827,301,438	\$8,961,637,438	\$47,317,407
Special Trade Contractors 238	\$43,369,827,645	\$38,157,632,326	\$188,825,535
Electrical 23821	\$8,500,125,534	\$7,649,022,672	\$38,125,313
Plumbing & Heating 23822	\$8,988,670,050	\$7,944,228,155	\$39,242,223
Painting 23832	\$1,543,160,560	\$1,473,251,957	\$7,158,138
Masonry/drywall 23814, 23831	\$2,342,139,299	\$2,148,627,259	\$10,342,060
Roofing 23816	\$2,389,999,851	\$2,119,180,765	\$10,122,305
Other Contractors 238 Not Listed Above	\$19,605,732,351	\$16,823,321,518	\$83,835,496
Total:	\$93,908,332,548	\$82,994,273,576	\$411,751,196
Manufacturing 31-33			
Food Products 311	\$23,960,311,583	\$9,205,561,988	\$35,826,724
Milling Of Grains 3112	\$1,092,977,226	\$508,512,028	\$2,286,660
Fruits & Vegetables 3114	\$6,926,408,546	\$710,459,309	\$3,418,923
Dairy Products 3115	\$2,927,773,779	\$498,815,087	\$2,423,665
Meat Products 3116	\$2,358,267,980	\$2,349,236,239	\$3,595,977
Seafood Products 3117	\$3,469,271,614	\$669,789,957	\$3,244,229
Bakery Products 3118	\$2,803,851,385	\$1,505,076,571	\$7,340,342
Other Food Items 3111, 3113, 3119	\$4,381,761,053	\$2,963,672,797	\$13,516,928
Beverages 312	\$2,842,578,102	\$1,859,563,426	\$9,025,285
Textiles 313,314	\$908,805,198	\$516,406,228	\$2,527,180
Apparel 315	\$216,745,030	\$144,549,058	\$713,188
Leather & Allied Products 316	\$187,293,705	\$90,101,067	\$448,447
Lumber & Wood Products 321	\$9,095,719,527	\$5,417,080,990	\$22,261,873
Sawmills 3211	\$3,444,175,810	\$2,087,388,706	\$7,472,078
Plywood & Trusses 3212	\$1,369,609,999	\$787,813,593	\$3,138,528
Millwork, Windows, Wood Products 3219	\$4,281,933,718	\$2,541,878,691	\$11,651,267
Paper Products 322	\$6,514,302,038	\$4,143,414,533	\$16,613,116
Pulp & Paper Mills 3221	\$3,301,770,474	\$1,957,918,238	\$7,111,964

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX
 Page 1 of 5

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$3,212,531,564	\$2,185,496,295	\$9,501,152
Commercial Printing 323	\$940,062,878	\$760,774,059	\$3,764,246
Petroleum & Coal Products 324	\$19,294,136,651	\$17,741,880,841	\$86,794,883
Petroleum Refining 32411	\$18,076,941,669	\$17,031,912,940	\$83,293,192
Asphalt/petroleum/coal Products 32412, 32419	\$1,217,194,982	\$709,967,901	\$3,501,691
Chemicals 325	\$7,092,600,285	\$4,877,085,413	\$24,805,988
Chemicals, Pesticides & Fertilizers 3251, 3253	\$2,470,237,631	\$1,839,353,733	\$9,275,217
Resins, Synthetic Fibers & Filaments 3252	\$798,091,993	\$512,889,474	\$2,486,144
Pharmaceuticals 3254	\$3,036,031,883	\$1,978,144,472	\$10,364,859
Paint, Coating & Adhesives 3255	\$100,490,320	\$65,559,085	\$317,531
Soap, Cleaning Compound & Toiletries 3256	\$245,856,924	\$144,754,798	\$698,608
Other Chemical Products 3259	\$441,891,534	\$336,383,851	\$1,663,629
Plastics & Rubber Products 326	\$3,233,525,785	\$2,120,349,728	\$10,272,894
Nonmetallic Minerals 327	\$3,451,817,661	\$2,637,648,198	\$13,219,837
Primary Metals 331	\$2,790,717,846	\$1,768,877,061	\$8,638,278
Iron & Steel Mills 3311, 3312	\$1,390,616,926	\$873,561,248	\$4,225,906
Aluminum Smelting 3313	\$397,324,997	\$280,446,430	\$1,359,799
Other Nonferrous Metals 3314	\$172,738,768	\$161,934,900	\$855,835
Foundries 3315	\$830,037,155	\$452,934,483	\$2,196,738
Fabricated Metal Products 332	\$8,493,357,680	\$5,849,139,637	\$28,385,829
Machinery 333	\$6,979,699,118	\$3,816,900,163	\$18,909,309
Farm & Construction Implements 3331	\$698,408,244	\$376,174,480	\$1,812,154
Industrial Machinery 3332	\$1,688,471,185	\$732,624,654	\$3,702,655
Commercial & Other Equipment 3333-3336 & 3339	\$4,592,819,689	\$2,708,101,029	\$13,394,500
Computers & Electronics 334	\$12,368,743,722	\$7,172,543,123	\$41,272,086
Computer Hardware 3341	\$296,004,656	\$193,455,603	\$1,290,628
Telephone & Communications Equipment 3342	\$1,338,654,156	\$940,936,067	\$10,451,402
Audio & Video Equipment 3343	\$163,681,465	\$59,136,920	\$288,029
Semiconductors 3344	\$3,420,942,661	\$1,455,511,476	\$6,154,630
Instruments 3345	\$7,065,662,185	\$4,457,564,965	\$22,539,193
Software, Other Magnetic & Optical Media 3346	\$83,798,599	\$65,938,092	\$548,204
Electrical Equipment & Appliances 335	\$4,879,242,025	\$1,594,061,137	\$8,061,931
Lighting Equipment 3351	\$158,135,104	\$57,175,491	\$281,100
Household Appliances 3352	\$38,922,818	\$23,615,512	\$113,963
Other Electric Equipment 3353, 3359	\$4,682,184,103	\$1,513,270,134	\$7,666,868
Transportation Equipment 336	\$52,235,324,289	\$27,675,783,893	\$134,598,178
Motor Vehicles & Parts 3361, 3362, 3363	\$3,268,665,106	\$1,812,613,693	\$8,788,222
Aircraft, Aerospace & Parts 3364	\$47,131,393,472	\$24,396,020,660	\$118,392,450
Ships & Boats 3366	\$1,625,896,813	\$1,293,743,315	\$6,578,701
Railroad, Other Transportation Equip. 3365, 3369	\$209,368,898	\$173,406,225	\$838,805
Furniture & Related Products 337	\$1,703,553,197	\$1,254,582,731	\$6,073,046
Other Manufacturing 339	\$7,159,056,193	\$4,360,774,541	\$22,009,989
Other Medical Equip & Supplies 339112, 339115	\$923,257,050	\$647,116,783	\$3,195,798
Dental Laboratories 339116	\$214,424,578	\$184,638,007	\$1,075,929
Sporting And Athletic Goods 33992	\$683,298,372	\$184,696,500	\$926,906
All Other Miscellaneous Mfg 3399 Not Listed Above	\$5,338,076,193	\$3,344,323,251	\$16,811,356
Total:	\$174,347,592,513	\$103,007,077,815	\$494,222,307
Wholesale Trade 42			
Durable Goods 423	\$104,111,190,624	\$78,078,098,791	\$395,426,791
Motor Vehicles & Parts 4231	\$18,179,580,078	\$16,233,882,804	\$80,521,348
Furniture & Home Furnishings 4232	\$1,735,059,508	\$1,423,416,887	\$6,937,893
Lumber & Construction Materials 4233	\$11,093,402,787	\$7,727,789,046	\$36,677,102

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$18,217,603,431	\$14,990,584,416	\$80,001,981
Metal & Mineral (except Petroleum) 4235	\$4,238,309,600	\$2,981,473,971	\$14,445,862
Electrical Equipment 4236	\$10,945,521,207	\$9,751,489,804	\$49,988,263
Hardware, Plumbing, Heating Equipment 4237	\$6,829,591,380	\$5,516,388,828	\$27,073,169
Machinery & Equipment 4238	\$17,380,458,335	\$13,402,143,880	\$66,732,148
Sporting & Recreational Goods & Supplies 423910	\$1,648,961,706	\$1,211,652,925	\$5,969,352
Toy & Hobby Goods & Supplies 423920	\$5,550,043,669	\$385,127,001	\$2,249,251
Other Misc Durable Goods 423930, 423940, 423990	\$8,292,658,923	\$4,454,149,229	\$24,830,422
Nondurable Goods: 424	\$113,901,467,774	\$87,590,308,093	\$370,387,623
Paper & Paper Products 4241	\$2,604,450,144	\$2,333,694,353	\$11,052,754
Drugs & Sundries 4242	\$15,913,505,025	\$15,466,870,663	\$36,223,401
Apparel 4243	\$3,408,330,943	\$1,537,231,918	\$7,646,583
Food Products 4244	\$45,573,098,991	\$30,721,419,030	\$130,352,240
Farm Products 4245	\$2,012,728,631	\$1,241,305,913	\$6,305,880
Chemicals & Plastics 4246	\$4,004,684,233	\$2,827,176,049	\$13,716,627
Petroleum Products 4247	\$20,930,772,756	\$18,783,308,394	\$94,070,069
Beer & Ale 424810	\$1,183,218,298	\$1,144,892,208	\$5,550,173
Wine & Distilled Alcoholic Beverages 424820	\$4,887,112,735	\$4,009,972,141	\$19,802,089
Farm Supplies 42491	\$4,580,168,828	\$2,551,331,184	\$12,723,193
Tobacco & Tobacco Products 42494	\$1,377,498,444	\$1,266,492,223	\$6,111,311
Other Misc Nondurable Goods 4249 Not Listed Above	\$7,425,898,746	\$5,706,614,017	\$26,833,303
Electronic Markets, Agents, Brokers 425	\$3,427,573,640	\$2,232,989,978	\$13,421,321
Total:	\$221,440,232,038	\$167,901,396,862	\$779,235,735
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$36,973,818,742	\$32,959,539,053	\$170,880,556
New & Used Auto Dealers 4411	\$28,572,354,514	\$25,657,001,663	\$134,216,721
Rv, Boat, Motorcycle Dealers 4412	\$3,144,217,615	\$2,610,141,662	\$13,575,450
Automotive Parts & Tires 4413	\$5,257,246,613	\$4,692,395,728	\$23,088,385
Bldg. Materials, Garden Supplies 444	\$14,618,315,662	\$13,604,640,654	\$65,802,477
Building Materials 4441	\$12,514,795,280	\$11,736,750,592	\$56,530,969
Lawn & Garden Supplies 4442	\$2,103,520,382	\$1,867,890,062	\$9,271,508
Food & Beverages (off-premises) 445	\$27,833,757,449	\$25,379,107,259	\$125,787,204
Grocery & Convenience Retailers 4451	\$24,584,782,152	\$22,637,132,613	\$112,796,269
Other Food Stores/specialty Foods 4452	\$2,333,838,989	\$1,963,647,531	\$9,179,248
Beer, Wine And Liquor Retailers 4453	\$915,136,308	\$778,327,115	\$3,811,687
Furniture, Home Furnishings, Electronics, And Appliance 449	\$20,913,312,087	\$17,934,891,845	\$126,295,898
Furniture & Home Furnishings 4491	\$4,312,175,996	\$3,944,755,337	\$18,995,654
Electronics & Appliances 4492	\$16,601,136,091	\$13,990,136,508	\$107,300,244
Electronic & Appliance Retailers 449210	\$16,601,136,091	\$13,990,136,508	\$107,300,244
Department Stores 4551	\$1,036,399,389	\$1,027,309,825	\$4,942,328
General Merchandise Retailers 4552	\$46,658,436,137	\$31,212,401,659	\$149,499,001
Warehouse Clubs And Superstores 455211	\$44,361,884,120	\$29,249,446,299	\$139,662,350
All Other General Merchandise Retailers 455219	\$2,296,552,017	\$1,962,955,360	\$9,836,651
Drug Stores & Personal Care Retailers 456	\$16,791,169,365	\$15,748,109,731	\$76,175,798
Gas Stations (incl. Convenience Stores) 457	\$13,787,108,776	\$11,125,529,319	\$55,126,783
Apparel & Accessories 458	\$6,963,446,279	\$6,223,499,867	\$30,278,858
Clothing Retailers 4581	\$5,373,137,359	\$4,842,184,139	\$23,683,240
Shoe Retailers 4582	\$501,911,301	\$483,849,717	\$2,286,283
Jewelry & Luggage Retailers 4583	\$1,088,397,619	\$897,466,011	\$4,309,335
Sporting Goods, Toy/hobby/book/music/misc 459	\$40,223,016,308	\$24,526,254,386	\$145,789,346
Sporting Goods 45911	\$3,629,268,549	\$3,149,395,554	\$15,408,880
Hobby & Toy Retailers 45912	\$1,977,962,741	\$637,281,984	\$3,491,326

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$169,239,587	\$154,702,404	\$754,117
Musical Instruments 45914	\$295,741,432	\$235,684,358	\$1,350,202
Book Retailers And News Dealers 4592	\$525,863,922	\$346,818,748	\$1,887,879
Miscellaneous Retailers 4599	\$33,624,940,077	\$20,002,371,338	\$122,896,942
Total:	\$225,798,780,194	\$179,741,283,598	\$950,578,249
Transportation 48-492			
Air Transportation 481	\$385,284,258	\$366,333,087	\$3,999,350
Railroads 482	\$147,103,458	\$147,095,418	\$1,784,952
Water Transportation 483	\$201,837,297	\$136,288,276	\$1,170,996
Truck Transportation 484	\$1,703,723,970	\$1,359,023,335	\$10,940,012
Transit & Ground Passenger Transport 485	\$485,682,308	\$480,862,202	\$4,851,626
Pipeline Transportation 486	58881661	56704150	159267
Scenic & Sightseeing Transportation 487	\$197,092,616	\$108,676,184	\$740,312
Support Activities For Transportation 488	\$5,751,840,936	\$5,107,668,031	\$35,252,418
Postal Service, Couriers And Messengers 491, 492	\$972,009,572	\$653,830,104	\$9,844,125
Total:	\$9,903,456,076	\$8,416,480,787	\$68,743,058
Warehousing & Storage 493			
Total:	\$1,596,634,092	\$1,350,159,532	\$7,953,169
Information 51			
Motion Picture Production 512	\$1,545,635,965	\$1,260,983,337	\$16,418,835
Publishing Industries 513	\$14,972,673,866	\$10,845,551,423	\$105,352,813
Newspapers 51311	\$59,213,919	\$58,171,483	\$529,652
Books & Periodicals 51312, 51313	\$590,234,466	\$510,558,189	\$4,017,335
Software 5132	\$12,480,773,110	\$8,507,168,661	\$65,780,127
Other Publishers 51314, 51319	\$1,842,452,371	\$1,769,653,090	\$35,025,699
Broadcasting And Content Providers 516	\$3,942,024,721	\$3,331,856,272	\$49,137,061
Telecommunications 517	\$12,345,709,810	\$12,217,011,290	\$133,039,823
Wired Telecommunications Carriers 517111	\$2,984,303,757	\$2,971,614,597	\$31,953,870
Wireless Telecommunications Carriers 517112, 517122	\$6,230,182,733	\$6,141,048,382	\$54,632,945
Satellite And Other Telecommunications 5174, 5178	\$3,131,223,320	\$3,104,348,311	\$46,453,008
Data Proc. Svcs., Hosting 518	\$6,835,079,217	\$3,645,327,527	\$47,875,292
Web Search, Libraries, Archives & Other Information Services 519	\$4,276,998,170	\$3,516,610,642	\$63,952,307
Total:	\$43,918,121,749	\$34,817,340,491	\$415,776,131
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$33,959,019,734	\$28,538,828,605	\$668,174,276
Securities & Other Financial Investment 523, 525	\$17,285,582,685	\$12,953,217,857	\$246,800,085
Insurance Agents & Brokers 524	\$14,740,485,274	\$7,090,378,178	\$72,489,175
Real Estate Agents & Brokers 531	\$8,762,601,038	\$7,778,683,660	\$120,620,562
Rental Of Tangible Personal Property 532	\$8,002,209,081	\$7,212,799,711	\$39,527,599
Lessors Of Nonfinancial Intangibles 533	\$872,540,966	\$813,431,957	\$12,502,138
Total:	\$83,622,438,778	\$64,387,339,968	\$1,160,113,835
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$117,664,271,817	\$70,573,569,550	\$933,523,512
Legal Services 5411	\$8,524,188,257	\$7,877,419,317	\$131,620,424
Accounting Services 5412	\$5,567,474,535	\$4,809,092,844	\$78,718,126
Architectural Services 54131	\$2,276,153,988	\$1,882,744,310	\$31,511,954
Engineering Services 54133	\$7,817,098,357	\$6,671,426,134	\$90,787,681
Other Related Services 54132, 54134-54138	\$1,222,710,441	\$1,041,916,213	\$15,207,772

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$1,664,285,297	\$1,157,650,842	\$11,619,757
Computer System Design Services 5415	\$41,936,956,109	\$16,314,411,817	\$185,311,764
Consulting Services 5416	\$25,513,323,334	\$18,765,298,904	\$243,247,553
Scientific Research & Development Services 5417	\$10,434,207,104	\$3,506,363,912	\$26,437,482
Advertising & Public Relations 5418	\$2,720,656,897	\$1,967,650,801	\$28,595,313
Other Professional Services 5419	\$9,987,217,498	\$6,579,594,456	\$90,465,686
Management Services 55	\$1,335,620,500	\$915,521,498	\$15,072,537
Administrative & Support Services 561	\$62,990,922,028	\$34,743,736,350	\$393,361,580
Employment Services 5613	\$5,913,278,046	\$4,885,466,827	\$77,295,804
Travel Services 5615	\$22,923,659,339	\$1,383,995,288	\$17,293,975
Investigation & Security Services 5616	\$2,396,176,718	\$2,168,276,889	\$27,592,734
Building Services & Janitorial 5617	\$6,133,911,787	\$5,819,126,959	\$48,889,129
Other 5611, 5612, 5614, 5619	\$25,623,896,138	\$20,486,870,387	\$222,289,938
Waste Treatment/collection 562	\$5,945,212,896	\$5,649,353,015	\$64,347,954
Schools (public, Private, Technical) 61	\$3,528,085,932	\$2,204,016,712	\$31,510,947
Health Services 62	\$79,337,361,281	\$54,535,104,034	\$832,428,715
Ambulatory Health Care Services 621	\$36,952,459,517	\$31,503,989,060	\$512,027,708
Physicians 6211	\$12,486,683,268	\$10,040,182,682	\$169,312,030
Dentists 6212	\$5,170,741,305	\$5,121,568,808	\$87,039,737
Other Health Practitioners 6213	\$5,455,924,371	\$4,990,932,843	\$77,285,815
Outpatient Care Centers 6214	\$4,889,720,217	\$3,471,800,809	\$54,069,088
Medical & Diagnostic Laboratories 6215	\$2,177,854,876	\$1,210,331,065	\$20,108,219
Home Health Care 6216	\$4,450,667,501	\$4,399,995,910	\$65,645,853
Other Ambulatory Health Care 6219	\$2,320,867,979	\$2,269,176,943	\$38,566,966
Hospitals 622	\$34,200,865,761	\$17,325,512,427	\$254,489,739
Nursing & Retirement Homes 623	\$4,414,180,313	\$3,778,041,576	\$39,650,299
Social Services & Day Care 624	\$3,769,855,690	\$1,927,560,971	\$26,260,969
Arts, Entertainment, & Recreation 71	\$6,314,188,066	\$5,383,523,600	\$60,407,764
Performing Arts, Spectator Sports 711	\$2,835,206,043	\$2,241,730,392	\$33,901,404
Museums, Historical Sites, Etc. 712	\$164,524,909	\$75,447,942	\$943,499
Amusement, Gambling, Recreation 713	\$3,314,457,114	\$3,066,345,266	\$25,562,861
Accommodations 721	\$5,413,577,374	\$5,131,955,196	\$29,867,070
Restaurants, Food Services 7223, 7225	\$23,011,427,495	\$22,513,085,507	\$119,375,027
Drinking Places 7224	\$1,160,610,075	\$1,063,076,365	\$6,178,647
Auto Repair & Services 8111	\$4,700,595,144	\$4,538,104,109	\$22,474,948
Other Repair Services 8112-8114	\$3,287,981,412	\$2,458,329,636	\$13,169,596
Personal Services 812	\$4,831,396,114	\$4,513,791,535	\$54,097,205
Personal Care (barber, Beauty, Etc.) 8121	\$1,976,582,414	\$1,909,923,776	\$27,504,430
Death Care Services 8122	\$342,226,738	\$330,790,780	\$4,456,916
Laundry & Dry Cleaning 8123	\$622,469,590	\$609,853,688	\$4,284,984
Other Personal Services 8129	\$1,890,117,372	\$1,663,223,291	\$17,850,875
Religious, Civic & Other Organizations 813, 814	\$2,046,486,082	\$979,482,444	\$14,149,549
Public Administration, 92	\$682,872,120	\$624,517,153	\$9,419,559
Total:	\$322,250,608,336	\$215,827,166,704	\$2,599,384,610
Total All Industries			
Total:	\$1,195,496,788,358	\$873,008,105,825	\$7,001,520,859

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 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	\$27,709,249,752	\$21,546,281,646	\$1,400,508,547
New & Used Auto Dealers 4411	\$21,925,795,533	\$16,960,200,144	\$1,102,413,194
Rv, Boat, Motorcycle Dealers 4412	\$2,560,890,667	\$1,836,535,495	\$119,374,823
Automotive Parts & Tire 4413	\$3,222,563,552	\$2,749,546,007	\$178,720,530
Building Materials, Garden Equip & Supplies 444	\$9,895,686,894	\$9,177,416,282	\$596,532,187
Building Materials 4441	\$8,591,451,375	\$8,067,858,838	\$524,410,888
Lawn & Garden Supplies & Equipment 4442	\$1,304,235,519	\$1,109,557,444	\$72,121,299
Food & Beverage Stores 445	\$24,486,797,041	\$6,041,271,153	\$392,682,771
Grocery & Convenience Stores 4451	\$22,688,841,512	\$5,360,842,651	\$348,454,866
Other Food & Beverage Stores 4452, 4453	\$1,797,955,529	\$680,428,502	\$44,227,905
Furniture, Home Furnishings, Electronics, And Appliance 449	\$12,715,234,655	\$9,252,998,786	\$601,445,051
General Merchandise Stores 455	\$45,989,051,379	\$13,748,072,628	\$893,624,849
Department Stores 4551	\$1,026,364,789	\$995,771,038	\$64,725,116
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$44,962,686,590	\$12,752,301,590	\$828,899,733
Drug/health Retailers 456	\$13,098,694,997	\$3,079,429,665	\$200,162,993
Gas Stations & Convenience Stores W/pumps 457	\$10,822,202,405	\$2,598,512,203	\$168,903,354
Apparel & Accessories 458	\$6,283,698,787	\$5,657,544,910	\$367,740,602
Clothing & Shoe Retailers 4581, 4582	\$5,324,611,192	\$4,894,627,314	\$318,150,927
Jewelry & Luggage Stores 4583	\$959,087,595	\$762,917,596	\$49,589,675
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$30,403,260,727	\$24,832,011,561	\$1,614,081,462
Sporting Goods, Hobby Music, Misc Retailers 4591	\$4,052,067,879	\$3,326,174,001	\$216,201,440
Book/periodical/music Retailers 4592	\$462,764,343	\$299,701,410	\$19,480,625
Miscellaneous Retailers 4593-4599	\$25,888,428,505	\$21,206,136,150	\$1,378,399,397
Total:	\$181,403,876,637	\$95,933,538,834	\$6,235,681,816
Agriculture, Forestry, Fishing 11			
Total:	\$394,033,169	\$158,608,718	\$10,309,666
Mining 21			
Total:	\$144,889,019	\$76,796,326	\$4,991,766
Utilities 22			
Total:	\$386,873,789	\$181,585,657	\$11,803,062
Construction 23			
Construction Of Buildings 236	\$32,147,144,844	\$27,288,724,739	\$1,773,768,125
Heavy Construction & Highways 237	\$6,216,737,459	\$4,187,995,130	\$272,219,724
Special Trade Contractors 238	\$19,043,530,098	\$16,599,227,413	\$1,078,951,062
Total:	\$57,407,412,401	\$48,075,947,282	\$3,124,938,911
Manufacturing 31-33			
Total:	\$15,789,139,825	\$3,942,649,943	\$256,272,558
Wholesale Trade 42			
Durable Goods 423	\$22,379,144,273	\$11,952,304,134	\$776,899,909
Nondurable Goods 424	\$6,831,013,158	\$2,838,763,319	\$184,519,638
Electronic Markets, Agents & Brokers 425	\$297,239,425	\$162,478,235	\$10,561,092
Total:	\$29,507,396,856	\$14,953,545,688	\$971,980,639

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

Calendar 2024

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Transportation & Warehousing 48-49			
Total:	\$2,831,691,464	\$2,260,407,011	\$146,926,495
Information 51			
Total:	\$15,418,426,334	\$9,305,059,477	\$604,829,067
Finance, Insurance 52			
Total:	\$1,928,012,479	\$1,460,735,564	\$94,947,857
Real Estate, Rental/leasing 53			
Total:	\$6,068,353,349	\$5,111,844,655	\$332,270,069
Professional, Scientific & Technical Services 54			
Total:	\$33,205,731,806	\$7,333,957,298	\$476,707,811
Management, Education & Health Services 55-62			
Total:	\$19,044,723,940	\$13,157,577,577	\$855,243,457
Arts, Entertainment & Recreation 71			
Total:	\$2,532,255,648	\$2,351,187,698	\$152,827,533
Accommodations & Food Services 72			
Accommodations 721	\$4,859,936,162	\$4,398,892,123	\$285,928,152
Restaurants, Food Services & Drinking Places 722	\$21,012,955,350	\$19,099,786,095	\$1,241,486,564
Total:	\$25,872,891,512	\$23,498,678,218	\$1,527,414,716
Other Services 81			
Repair & Maintenance 811	\$5,385,612,558	\$4,638,394,035	\$301,495,928
Personal Service 812	\$1,505,196,969	\$1,365,987,480	\$88,789,394
Religious, Civic & Other Organization 813, 814	\$185,684,789	\$137,974,384	\$8,968,364
Total:	\$7,076,494,316	\$6,142,355,899	\$399,253,686
Public Administration 92			
Total:	\$123,204,194	\$98,334,712	\$6,391,772
Total All Industries			
Total:	\$399,135,406,738	\$234,042,810,557	\$15,212,790,881

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar 2024

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$1,752,544,874	\$1,595,772,535	\$80,251,405
Miscellaneous	0	\$192,870,899	\$184,224,513	\$9,264,653
Total:	5.03%	\$1,945,415,773	\$1,779,997,048	\$89,516,058
Sewer Collection				
Sewerage Systems	0	\$554,116,970	\$227,639,110	\$8,768,657
Miscellaneous	0	\$455,798,992	\$299,559,453	\$11,539,048
Total:	3.85%	\$1,009,915,962	\$527,198,563	\$20,307,705
Power				
Total:	3.87%	\$12,032,256,396	\$9,073,014,946	\$351,434,168
Gas Distribution/telegraph				
Total:	3.85%	\$2,041,693,757	\$2,028,380,266	\$78,133,209
Motor Transportation				
Local/suburban Transit	0	\$864,095,452	\$398,470,773	\$7,674,573
Trucking	0	\$10,548,147,349	\$1,447,261,507	\$27,874,316
Railroads	0	\$102,427,535	\$78,475,139	\$1,511,430
Miscellaneous	0	\$1,182,827,774	\$626,150,651	\$12,059,696
Total:	1.93%	\$12,697,498,110	\$2,550,358,070	\$49,120,015
Urban Transportation				
Local/suburban Transit	0	\$392,404,291	\$345,887,001	\$2,220,581
Trucking	0	\$783,383,210	\$369,820,182	\$2,374,262
Miscellaneous	0	\$786,503,728	\$586,979,401	\$3,768,443
Total:	0.64%	\$1,962,291,229	\$1,302,686,584	\$8,363,286
Other Public Service				
Water Transport	0	\$384,345,642	\$145,189,275	\$2,796,346
Miscellaneous	0	\$1,394,950,188	\$238,488,256	\$4,593,296
Total:	1.93%	\$1,779,295,830	\$383,677,531	\$7,389,642
Log Hauling Over Public Highways				
Total:	1.37%	\$287,317,578	\$169,558,210	\$2,322,289
Total Public Utility Taxes				
Total:		\$33,755,684,635	\$17,814,871,218	\$606,586,372

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. 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.

ii. 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.

iii. 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 the majority 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.

iv. 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 particular 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.

v. 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.

vi. 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

vii. 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 in order 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.

viii. 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).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in 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.

x. 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.

xi. 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

xii. 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.

xiii. 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.

xiv. 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)

xv. 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.

xvi. 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

xvii. 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.

xviii. 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.

xix. 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.

xx. 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 take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. 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>

xxii. 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:

xxiii. 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.

xxiv. 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

xxv. 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.

xxvi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. 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

xxviii. 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.

xxix. 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.

xxx. 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.

xxxi. 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 take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. 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>

xxxiii. 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.**