

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 Brdcst-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