

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1, 2020**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January, February and March, 2020**

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# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

**Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>. 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 (NAICS<sup>1</sup>)** 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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 (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

### **Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS<sup>1</sup>)**

*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 groups<sup>2</sup>.

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

### **Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS<sup>1</sup>) & 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.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See 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)

1st Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	747	\$415,525,013
Forestry & Logging 113	518	\$316,884,613
Fishing & Hunting 114	130	\$45,420,346
Ag & Forestry Support Activities 115	539	\$161,702,232
<b>Total:</b>	<b>1,934</b>	<b>\$939,532,204</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	96	\$89,531,776
Other Extraction & Support Act. 211, 2121, 2122, 213	40	\$39,099,160
<b>Total:</b>	<b>136</b>	<b>\$128,630,936</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	14	\$418,724,957
Alternative Power Generation 221114-221117	14	\$44,875,340
Other Electric Power Generation 221112, 221113, 221118	7	\$193,167,892
Electric Power Generation & Trans. 221121, 221122	57	\$2,397,265,381
Natural Gas Distribution 2212	11	\$228,295,555
Water & Sewer 2213	567	\$1,010,847,195
<b>Total:</b>	<b>670</b>	<b>\$4,293,176,320</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	15,483	\$3,434,353,426
Nonresidential Building 2362	1,019	\$4,106,880,186
Heavy Construction & Highways 237	1,072	\$1,966,855,286
Special Trade Contractors 238	23,922	\$7,676,523,549
Electrical 23821	2,765	\$1,579,620,685
Plumbing & Heating 23822	3,001	\$1,516,070,943
Painting 23832	2,987	\$242,026,827
Masonry/drywall 23814, 23831	1,511	\$485,592,926
Roofing 23816	1,042	\$332,606,689
Other Contractors 238 Not Listed Above	12,616	\$3,520,605,479
<b>Total:</b>	<b>41,496</b>	<b>\$17,184,612,447</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,113	\$4,821,280,030
Milling Of Grains 3112	20	\$203,421,267
Fruits & Vegetables 3114	71	\$1,353,020,075
Dairy Products 3115	33	\$705,700,710
Meat Products 3116	64	\$510,066,820
Seafood Products 3117	49	\$761,660,254
Bakery Products 3118	589	\$465,267,388
Other Food Items 3111, 3113, 3119	287	\$822,143,516
Beverages 312	1,092	\$631,038,882
Textiles 313,314	301	\$209,031,291
Apparel 315	228	\$41,247,125
Leather & Allied Products 316	47	\$29,054,104
Lumber & Wood Products 321	430	\$2,065,214,527
Sawmills 3211	76	\$875,022,472
Plywood & Trusses 3212	45	\$285,750,486
Millwork, Windows, Wood Products 3219	309	\$904,441,569
Paper Products 322	110	\$1,669,301,759
Pulp & Paper Mills 3221	33	\$1,027,945,089

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Other Paper Products 3222	77	\$641,356,670
Commercial Printing 323	781	\$212,202,347
Petroleum & Coal Products 324	38	\$2,896,879,245
Petroleum Refining 32411	15	\$2,711,018,503
Asphalt/petroleum/coal Products 32412, 32419	23	\$185,860,742
Chemicals 325	644	\$2,006,545,017
Chemicals, Pesticides & Fertilizers 3251, 3253	91	\$775,677,060
Resins, Synthetic Fibers & Filaments 3252	31	\$340,817,392
Pharmaceuticals 3254	321	\$554,425,232
Paint, Coating & Adhesives 3255	26	\$36,353,458
Soap, Cleaning Compound & Toiletries 3256	114	\$200,303,473
Other Chemical Products 3259	61	\$98,968,402
Plastics & Rubber Products 326	237	\$713,142,117
Nonmetallic Minerals 327	324	\$697,128,027
Primary Metals 331	132	\$755,082,288
Iron & Steel Mills 3311, 3312	62	\$313,745,618
Aluminum Smelting 3313	19	\$232,464,010
Other Nonferrous Metals 3314	13	\$29,697,150
Foundries 3315	38	\$179,175,510
Fabricated Metal Products 332	1,252	\$1,776,211,056
Machinery 333	686	\$1,419,483,598
Farm & Construction Implements 3331	83	\$163,535,766
Industrial Machinery 3332	124	\$311,965,763
Commercial & Other Equipment 3333-3336 & 3339	479	\$943,982,069
Computers & Electronics 334	510	\$2,550,752,872
Computer Hardware 3341	37	\$83,617,875
Telephone & Communications Equipment 3342	62	\$135,457,101
Audio & Video Equipment 3343	26	\$36,961,225
Semiconductors 3344	89	\$807,555,852
Instruments 3345	247	\$1,458,904,910
Software, Other Magnetic & Optical Media 3346	49	\$28,255,909
Electrical Equipment & Appliances 335	159	\$885,890,191
Lighting Equipment 3351	41	\$37,476,674
Household Appliances 3352	13	\$1,987,900
Other Electric Equipment 3353, 3359	105	\$846,425,617
Transportation Equipment 336	481	\$11,794,163,619
Motor Vehicles & Parts 3361, 3362, 3363	135	\$569,333,902
Aircraft, Aerospace & Parts 3364	129	\$10,831,182,412
Ships & Boats 3366	176	\$346,688,299
Railroad, Other Transportation Equip. 3365, 3369	41	\$46,959,006
Furniture & Related Products 337	557	\$409,995,363
Other Manufacturing 339	1,473	\$1,289,177,062
Other Medical Equip & Supplies 339112, 339115	145	\$146,177,940
Dental Laboratories 339116	205	\$42,253,969
Sporting And Athletic Goods 33992	91	\$201,058,774
All Other Miscellaneous Mfg 3399 Not Listed Above	1032	\$899,686,379
<b>Total:</b>	<b>10,595</b>	<b>\$36,872,820,520</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	8,816	\$20,028,241,067
Motor Vehicles & Parts 4231	652	\$3,626,291,325
Furniture & Home Furnishings 4232	493	\$410,290,914
Lumber & Construction Materials 4233	752	\$2,443,043,139

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Professional & Commercial Equipment 4234	1,576	\$3,439,778,752
Metal & Mineral (except Petroleum) 4235	329	\$888,296,862
Electrical Equipment 4236	1,118	\$2,066,828,703
Hardware, Plumbing, Heating Equipment 4237	568	\$1,193,060,569
Machinery & Equipment 4238	1,953	\$3,397,788,636
Sporting & Recreational Goods & Supplies 423910	368	\$327,346,056
Toy & Hobby Goods & Supplies 423920	107	\$1,353,409,566
Other Misc Durable Goods 423930, 423940, 423990	900	\$882,106,545
<b>Nondurable Goods: 424</b>	<b>6,543</b>	<b>\$22,669,997,093</b>
Paper & Paper Products 4241	263	\$662,676,197
Drugs & Sundries 4242	419	\$2,704,574,708
Apparel 4243	438	\$1,090,829,853
Food Products 4244	1,877	\$9,351,679,394
Farm Products 4245	356	\$399,311,345
Chemicals & Plastics 4246	443	\$940,495,979
Petroleum Products 4247	185	\$3,366,788,967
Beer & Ale 424810	113	\$246,649,334
Wine & Distilled Alcoholic Beverages 424820	517	\$1,072,907,822
Farm Supplies 42491	273	\$1,073,827,384
Tobacco & Tobacco Products 42494	75	\$310,930,339
Other Misc Nondurable Goods 4249 Not Listed Above	1,584	\$1,449,325,771
Electronic Markets, Agents, Brokers 425	489	\$321,316,071
<b>Total:</b>	<b>15,848</b>	<b>\$43,019,554,231</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,196	\$6,563,770,462
New & Used Auto Dealers 4411	1,383	\$4,953,392,412
Rv, Boat, Motorcycle Dealers 4412	565	\$653,718,737
Automotive Parts & Tires 4413	1,248	\$956,659,313
Furniture & Home Furnishings 442	1,742	\$917,009,772
Electronics & Appliances 443	2,448	\$2,377,055,003
Household Appliances 443141	195	\$156,939,342
Electronic Stores 443142	2,253	\$2,220,115,661
Bldg. Materials, Garden Supplies 444	2,573	\$2,803,241,971
Building Materials 4441	1,713	\$2,396,116,156
Lawn & Garden Supplies 4442	860	\$407,125,815
Food & Beverages (off-premises) 445	3,567	\$5,031,287,337
Grocery & Convenience Stores 4451	1,892	\$4,470,953,549
Other Food Stores/specialty Foods 4452	951	\$403,258,702
Beer, Wine And Liquor Stores 4453	724	\$157,075,086
Drug Stores & Personal Care Stores 446	3,079	\$3,146,257,432
Gas Stations (incl. Convenience Stores) 447	1,488	\$2,233,872,233
Apparel & Accessories 448	3,593	\$1,023,102,053
Clothing Stores 4481	2,621	\$780,397,226
Shoe Stores 4482	205	\$79,257,634
Jewelry & Luggage Stores 4483	767	\$163,447,193
Sporting Goods, Toy/hobby/book/music 451	2,944	\$1,076,204,946
Sporting Goods 45111	1,448	\$621,953,800
Hobby & Toy Stores 45112	522	\$230,505,833
Sewing Supplies 45113	246	\$37,086,335
Musical Instruments 45114	201	\$57,479,069
Book, Periodical & Music Stores 45121	527	\$129,179,909
Department Stores 4522	21	\$243,415,919

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Warehouse Clubs And Superstores 452311	9	\$6,667,862,264
All Other General Merchandise Stores 452319	768	\$224,723,906
Electronic Shopping And Mail-order Houses 4541	760	\$863,221,550
Miscellaneous Retailers 453, 4542, 4543	12,752	\$5,096,160,895
<b>Total:</b>	<b>38,940</b>	<b>\$38,267,185,743</b>
<b>Transportation 48-492</b>		
Air Transportation 481	49	\$28,875,114
Railroads 482	15	\$52,060,424
Water Transportation 483	49	\$65,314,786
Truck Transportation 484	3,099	\$1,210,253,310
Transit & Ground Passenger Transport 485	413	\$209,474,753
Pipeline Transportation 486	8	\$18,297,056
Scenic & Sightseeing Transportation 487	112	\$21,199,918
Support Activities For Transportation 488	1,200	\$1,341,380,585
Postal Service, Couriers And Messengers 491, 492	529	\$241,796,368
<b>Total:</b>	<b>5,474</b>	<b>\$3,188,652,314</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>202</b>	<b>\$243,156,390</b>
<b>Information 51</b>		
Publishing (except Internet) 511	1401	\$1,925,743,092
Newspapers 51111	91	\$85,445,038
Books & Periodicals 51112, 51113	332	\$106,312,381
Software 5112	901	\$1,505,178,994
Other Publishers 51114, 51119	77	\$228,806,679
Motion Picture Production 512	719	\$271,889,953
Radio & Tv Broadcasting, Cable Tv 515	214	\$889,893,598
Telecommunications 517	658	\$2,855,364,413
Wired Telecommunications Carriers 517311	255	\$723,080,554
Wireless Telecommunications Carriers 517312	127	\$1,273,147,490
Satellite And Other Telecommunications 5174, 5179	276	\$859,136,369
Isp, Web Search Portals, Data Proc. Svcs. 518	681	\$1,111,577,011
Other Information Services 519	431	\$579,796,116
<b>Total:</b>	<b>4,104</b>	<b>\$7,634,264,183</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,604	\$6,095,405,219
Securities & Other Financial Investment 523, 525	2,126	\$2,334,404,971
Insurance Agents & Brokers 524	2,699	\$2,394,999,255
Real Estate Agents & Brokers 531	4,470	\$1,460,955,183
Rental Of Tangible Personal Property 532	1,775	\$1,619,537,047
Lessors Of Nonfinancial Intangibles 533	143	\$139,306,958
<b>Total:</b>	<b>12,817</b>	<b>\$14,044,608,633</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	31,382	\$17,073,269,406
Legal Services 5411	4,628	\$1,385,975,754
Accounting Services 5412	2,842	\$968,868,977
Architectural Services 54131	998	\$516,004,463
Engineering Services 54133	1,731	\$1,579,335,121
Other Related Services 54132, 54134-54138	1,023	\$216,304,255

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Current Units	Gross Business Income
Specialized Design Services 5414	1,933	\$271,676,855
Computer System Design Services 5415	5,006	\$6,014,934,899
Consulting Services 5416	7,538	\$3,409,424,633
Scientific Research & Development Services 5417	388	\$1,025,429,413
Advertising & Public Relations 5418	950	\$423,123,886
Other Professional Services 5419	4,345	\$1,262,191,150
Management Services 55	237	\$127,250,299
Administrative & Support Services 561	14,511	\$9,698,614,316
Employment Services 5613	923	\$995,973,103
Travel Services 5615	388	\$2,929,367,842
Investigation & Security Services 5616	720	\$410,713,193
Building Services & Janitorial 5617	9,335	\$912,044,052
Other 5611, 5612, 5614, 5619	3,145	\$4,450,516,126
Waste Treatment/collection 562	583	\$1,032,613,114
Schools (public, Private, Technical) 61	2,777	\$606,656,685
Health Services 62	15,387	\$12,970,997,309
Ambulatory Health Care Services 621	13,140	\$6,085,739,850
Physicians 6211	2,623	\$2,497,211,060
Dentists 6212	3,154	\$977,961,455
Other Health Practitioners 6213	6,318	\$920,416,599
Outpatient Care Centers 6214	492	\$870,868,728
Medical & Diagnostic Laboratories 6215	175	\$385,971,527
Home Health Care 6216	178	\$252,172,107
Other Ambulatory Health Care 6219	200	\$181,138,374
Hospitals 622	140	\$5,706,394,564
Nursing & Retirement Homes 623	550	\$673,347,793
Social Services & Day Care 624	1,557	\$505,515,102
Arts, Entertainment, & Recreation 71	4,565	\$804,881,758
Performing Arts, Spectator Sports 711	1,836	\$226,352,436
Museums, Historical Sites, Etc. 712	86	\$17,153,172
Amusement, Gambling, Recreation 713	2,643	\$561,376,150
Accommodations 721	3,033	\$725,383,663
Restaurants, Food Services 7223, 7225	12,795	\$3,595,332,521
Drinking Places 7224	1,099	\$201,279,477
Auto Repair & Services 8111	5,133	\$814,554,975
Other Repair Services 8112-8114	3,288	\$635,901,261
Personal Services 812	8,781	\$819,360,319
Personal Care (barber, Beauty, Etc.) 8121	6,241	\$300,214,730
Death Care Services 8122	201	\$62,832,377
Laundry & Dry Cleaning 8123	634	\$132,121,862
Other Personal Services 8129	1,705	\$324,191,350
Religious, Civic & Other Organizations 813, 814	888	\$217,895,323
Public Administration, 92	231	\$136,540,489
<b>Total:</b>	<b>104,690</b>	<b>\$49,460,530,915</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>236,906</b>	<b>\$215,276,724,836</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review

Table 2: SUMMARY OF EXCISE TAX RETURNS

(Dollar amounts were stored to the nearest thousand through Quarter 4, 2017.)

1st Quarter, 2020

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Business and Occupation Tax</b>						
1	Extracting-Extracting for Hire	16	\$28,673,285	\$945,478	\$27,727,807	0.00484	\$134,203
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$1,862,616,098	\$82,512,083	\$1,780,104,015	0.00138	\$2,456,544
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$994,846,875	\$81,206,420	\$913,640,455	0.00275	\$2,512,511
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$807,421,058	\$140,005,842	\$667,415,216	0.00484	\$3,230,290
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,015,716,663	\$25,426,301	\$1,990,290,362	0.00138	\$2,746,601
6	Processing for Hire/Printing and Publishing	10	\$562,400,695	\$42,160,404	\$520,240,291	0.00484	\$2,517,963
7	Manufacturing	7	\$6,317,495,443	\$209,103,177	\$6,108,392,266	0.00484	\$29,564,619
8	Royalties	80	\$1,140,451,726	\$227,284,838	\$913,166,888	0.015	\$13,697,503
9	Wholesaling	3	\$60,531,067,804	\$19,191,992,434	\$41,339,075,370	0.00484	\$200,081,125
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,613,325,822	\$146,727,079	\$1,466,598,743	0.00484	\$7,098,338
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$4,776,607,204	\$2,283,654,726	\$2,492,952,478	0.015	\$37,394,287
12	For Profit Hospitals; Scientific R&D	135	\$458,026,295	\$254,455,436	\$203,570,859	0.015	\$3,053,563
13	Cleanup of Radioactive Waste for US Government	83	\$786,433,623	\$1,317,311	\$785,116,312	0.00471	\$3,697,898
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$42,917,381,849	\$10,241,487,442	\$32,675,894,407	0.015	\$490,138,416
15	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$2,871,224,131	0.012	\$34,454,690
16	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$110,253,841	\$41,557,855	\$68,695,986	0.0163	\$1,119,745
17	Retailing of Interstate Transportation Equip	19	\$391,608,966	\$88,835,763	\$302,773,203	0.00484	\$1,465,422
18	Travel Agent/Tour Operator (\$250,000 or less)	27	\$91,166,164	\$64,374,230	\$26,791,934	0.00275	\$73,678
19	Travel Agent/Tour Operator (Over \$250,000)	250	\$1,818,019,887	\$1,712,642,501	\$105,377,386	0.009	\$948,396
20	Retailing	2	\$65,679,409,169	\$12,940,155,270	\$52,739,253,899	0.00471	\$248,401,886
21	Non-Manufacturing Aerospace Product Development	188	\$82,497,591	\$983,194	\$81,514,397	0.009	\$733,630
22	Federal Aviation Administration (FAR) Repair Station	189	\$91,512,191	\$2,367,277	\$89,144,914	0.002904	\$258,877
23	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.002904	\$0
24	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.002904	\$0
25	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
26	Wholesaling of Solar Energy Systems	128	\$10,148,456	\$211,612	\$9,936,844	0.00275	\$27,326
27	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$3,097,519,525	\$5,229,950	\$3,092,289,575	0	\$0
28	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$2,521,544,240	\$1,115,764,933	\$1,405,779,307	0	\$0
29	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$5,385,338,063	\$3,201,579,214	\$2,183,758,849	0	\$0
30	Publication of Newspapers	126	\$87,817,656	\$582,601	\$87,235,055	0.0035	\$305,323
31	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
32	Processing for Hire Timber Products	300	\$53,520,466	\$0	\$53,520,466	0.003424	\$183,254
33	Extracting Timber, Extracting for Hire Timber	301	\$101,157,510	\$2,801,721	\$98,355,789	0.003424	\$336,770
34	Manufacturing of Timber or Wood Products	302	\$1,024,800,049	\$96,293,029	\$928,507,020	0.003424	\$3,179,208

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

35	Wholesaling of Timber or Wood Products	303	\$2,637,401,915	\$1,380,767,653	\$1,256,634,262	0.003424	\$4,302,716
36	Sale of Standing Timber	304	\$16,513,163	\$0	\$16,513,163	0.003424	\$56,541
37	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	<b>Total:</b>		<b>\$208,012,693,292</b>	<b>\$53,582,425,774</b>	<b>\$157,301,491,649</b>		<b>\$1,094,171,323</b>

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Sales Tax and Use Tax</b>						
38	Retail Sales	1	\$65,979,391,038	\$24,973,653,314	\$41,005,737,724	0.065	\$2,665,372,952
39	Use Tax	5	\$1,688,878,320	\$0	\$1,688,878,320	0.065	\$109,777,091
40	Motor Vehicle Sales / Leases	120	\$3,144,649,034	\$0	\$3,144,649,034	0.003	\$9,433,947
41	Self-Produced Fuel Use Tax	270	\$11,571,846	\$0	\$11,571,846	0.02889	\$334,311
	<b>Total:</b>		<b>\$70,824,490,238</b>	<b>\$24,973,653,314</b>	<b>\$45,850,836,924</b>		<b>\$2,784,918,301</b>

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>State Public Utility Tax</b>						
42	Water Distribution	60	\$324,536,192	\$16,414,887	\$308,121,305	0.05029	\$15,495,420
43	Sewer Collection	61	\$195,316,234	\$97,670,912	\$97,645,322	0.03852	\$3,761,298
44	Power	49	\$2,470,826,181	\$396,509,157	\$2,074,317,024	0.038734	\$80,346,596
45	Gas Distribution-Telegraph	26	\$594,456,665	\$2,208,493	\$592,248,172	0.03852	\$22,813,400
46	Motor Transportation-Railroad-Railroad Car	8	\$1,268,290,451	\$777,821,688	\$490,468,763	0.01926	\$9,446,428
47	Log Hauling Over Public Highways	125	\$52,165,286	\$20,003,281	\$32,162,005	0.013696	\$440,491
48	Urban Transportation/Vessels Under 65 ft	12	\$254,199,926	\$69,199,380	\$185,000,546	0.00642	\$1,187,704
49	Other Public Service Business	13	\$333,125,149	\$264,987,739	\$68,137,410	0.01926	\$1,312,327
	<b>Total:</b>		<b>\$5,492,916,084</b>	<b>\$1,644,815,537</b>	<b>\$3,848,100,547</b>		<b>\$134,803,664</b>

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	<b>Other Taxes</b>						
50	Litter Tax	36	\$21,257,274,291	\$0	\$21,257,274,291	0.00015	\$3,188,591
51	Tobacco Products/Cigars (less than \$0.69)	20	\$8,013,534	\$0	\$8,013,534	0.95	\$7,612,857
52	Cigar Tax (\$0.69 or more)	194	\$830,594	\$0	\$830,594	0.65	\$539,886
53	Little Cigar Tax (acetate integrated filters)	198	\$5,211,357	\$0	\$5,211,357	0.15125	\$788,218
54	Moist Snuff (1.2 oz. or less)	162	\$9,077,893	\$0	\$9,077,893	2.526	\$22,930,758
55	Moist Snuff (more than 1.2 oz.)	163	\$1,800,226	\$0	\$1,800,226	2.105	\$3,789,476
56	All Other Vapor Products	164	\$5,726,399	\$0	\$5,726,399	0.27	\$1,546,128
57	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$14,306,272	\$0	\$14,306,272	0.09	\$1,287,564
58	Spirits Sales to On-premises Licensees	251	\$33,307,989	\$974,502	\$32,333,487	0.137	\$4,429,688
59	Spirits Liter Sales to On-premises Licensees	253	\$1,909,978	\$0	\$1,909,978	2.4408	\$4,661,874
60	Spirits Sales to Consumers	252	\$183,535,480	\$114,637	\$183,420,843	0.205	\$37,601,273
61	Spirits Liter Sales to Consumers	254	\$9,446,515	\$0	\$9,446,515	3.7708	\$35,620,919
62	Refuse Collection	64	\$517,708,572	\$150,208,490	\$367,500,082	0.036	\$13,230,003
63	Hazardous Substance Tax by Value	65	\$591,755,907	\$11,675,916	\$580,079,991	0.007	\$4,060,560
64	Hazardous Substance Tax by Volume	81	\$60,856,264	\$0	\$60,856,264	1.13	\$68,767,578
65	Intermediate Care Facility	79	\$42,256,188	\$0	\$42,256,188	0.06	\$2,535,371
66	Solid Fuel Burning Device Fee	59	\$1,820	\$0	\$1,820	30	\$54,600
67	Syrup Tax	54	\$1,488,228	\$0	\$1,488,228	1	\$1,488,228
68	Tire Fee	73	\$1,031,649	\$0	\$1,031,649	0.9	\$928,484
69	Studded Tire Fee	77	\$14,914	\$0	\$14,914	4.5	\$67,113
70	Local E911 Wireline	793	\$2,607,013	\$0	\$2,607,013	0.95	\$2,476,662
71	Local E911 Wireless Tax	794	\$18,223,484	\$0	\$18,223,484	0.95	\$17,312,310
72	Local E911 VOIP Tax	795	\$3,636,459	\$0	\$3,636,459	0.95	\$3,454,636
73	Local E911 Prepaid Wireless Tax	796	\$3,011,960	\$0	\$3,011,960	0.95	\$2,861,362
	<b>Total:</b>		<b>\$22,773,032,986</b>	<b>\$162,973,545</b>	<b>\$22,610,059,441</b>		<b>\$241,234,139</b>

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
1st Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
0100	ADAMS UNINC COUNTY	1654	\$ 20,800,836	2131	\$ 32,481,798	56.16%
0101	HATTON	156	\$ 167,918	200	\$ 92,880	-44.69%
0102	LIND	502	\$ 849,494	571	\$ 799,540	-5.88%
0103	OTHELLO	2564	\$ 41,357,357	3094	\$ 54,835,464	32.59%
0104	RITZVILLE	1397	\$ 11,306,425	1661	\$ 9,532,651	-15.69%
0105	WASHTUCNA	260	\$ 295,425	335	\$ 436,483	47.75%
0199	ADAMS COUNTY	6533	\$ 74,777,455	7992	\$ 98,178,816	31.30%
0200	ASOTIN UNINC COUNTY	1942	\$ 14,975,028	2550	\$ 16,939,125	13.12%
0201	ASOTIN CITY	836	\$ 2,149,212	1012	\$ 2,354,038	9.53%
0202	CLARKSTON	2936	\$ 63,174,336	3411	\$ 68,763,208	8.85%
0299	ASOTIN COUNTY	5714	\$ 80,298,576	6973	\$ 88,056,371	9.66%
0300	BENTON UNINC COUNTY	3885	\$ 88,111,520	5134	\$ 84,542,829	-4.05%
0301	BENTON CITY	1887	\$ 9,335,462	2290	\$ 9,893,043	5.97%
0302	KENNEWICK	8798	\$ 490,415,740	10255	\$ 526,310,047	7.32%
0303	PROSSER	2954	\$ 36,244,316	3412	\$ 53,897,617	48.71%
0304	RICHLAND	7944	\$ 298,257,711	9523	\$ 337,310,200	13.09%
0305	WEST RICHLAND	3202	\$ 32,560,284	4137	\$ 42,784,050	31.40%
0399	BENTON COUNTY	28670	\$ 954,925,033	34751	\$ 1,054,737,786	10.45%
0400	CHELAN UNINC COUNTY	4809	\$ 96,000,880	5978	\$ 109,481,002	14.04%
0401	CASHMERE	1901	\$ 13,951,697	2338	\$ 11,179,861	-19.87%
0402	CHELAN CITY	2673	\$ 34,453,494	3157	\$ 37,375,005	8.48%
0403	ENTIAT	928	\$ 2,701,325	1049	\$ 3,253,637	20.45%
0404	LEAVENWORTH	2431	\$ 38,714,474	2865	\$ 38,639,819	-0.19%
0405	WENATCHEE	6976	\$ 257,584,736	8122	\$ 251,730,909	-2.27%
0499	CHELAN COUNTY	19718	\$ 443,406,606	23509	\$ 451,660,233	1.86%
0500	CLALLAM UNINC COUNTY	4715	\$ 104,931,699	5959	\$ 111,936,136	6.68%
0501	FORKS	1543	\$ 13,590,226	1753	\$ 13,756,065	1.22%
0502	PORT ANGELES	5201	\$ 83,928,656	6084	\$ 96,581,355	15.08%
0503	SEQUIM	4148	\$ 89,783,651	4888	\$ 88,571,208	-1.35%
0599	CLALLAM COUNTY	15607	\$ 292,234,232	18684	\$ 310,844,764	6.37%
0600	CLARK UNINC COUNTY	9926	\$ 533,479,157	11858	\$ 560,320,642	5.03%
0601	BATTLE GROUND	5156	\$ 85,657,377	6114	\$ 94,331,556	10.13%
0602	CAMAS	5701	\$ 83,227,697	6846	\$ 107,571,728	29.25%
0603	LA CENTER	2070	\$ 8,209,787	2559	\$ 11,301,307	37.66%
0604	RIDGEFIELD	3910	\$ 85,142,462	4758	\$ 72,191,824	-15.21%
0605	VANCOUVER	15089	\$ 1,031,920,889	16790	\$ 1,098,025,364	6.41%
0606	WASHOUGAL	4221	\$ 44,282,927	5087	\$ 47,356,474	6.94%
0607	YACOLT	1379	\$ 3,535,605	1579	\$ 4,637,051	31.15%
0699	CLARK COUNTY	47452	\$ 1,875,455,901	55591	\$ 1,995,735,946	6.41%
0700	COLUMBIA UNINC COUNTY	735	\$ 7,782,054	966	\$ 23,693,121	204.46%
0701	DAYTON	1591	\$ 7,535,649	1857	\$ 8,187,542	8.65%
0702	STARBUCK	239	\$ 313,286	323	\$ 438,313	39.91%
0799	COLUMBIA COUNTY	2565	\$ 15,630,989	3146	\$ 32,318,976	106.76%
0800	COWLITZ UNINC COUNTY	4221	\$ 63,408,749	5439	\$ 85,991,952	35.62%
0801	CASTLE ROCK	1843	\$ 12,266,648	2188	\$ 12,947,339	5.55%
0802	KALAMA	1989	\$ 12,520,936	2446	\$ 23,583,386	88.35%
0803	KELSO	3787	\$ 66,350,870	4398	\$ 72,673,624	9.53%
0804	LONGVIEW	6311	\$ 230,399,089	7323	\$ 247,459,966	7.41%
0805	WOODLAND	3376	\$ 42,233,269	3800	\$ 45,864,891	8.60%
0899	COWLITZ COUNTY	21527	\$ 427,179,561	25594	\$ 488,521,158	14.36%
0900	DOUGLAS UNINC COUNTY	3357	\$ 186,433,791	4281	\$ 125,495,150	-32.69%
0901	BRIDGEPORT	592	\$ 3,158,879	694	\$ 2,754,859	-12.79%
0902	EAST WENATCHEE	3795	\$ 96,591,321	4450	\$ 99,131,434	2.63%
0903	MANSFIELD	323	\$ 651,632	388	\$ 1,102,207	69.15%
0904	ROCK ISLAND	567	\$ 1,587,371	776	\$ 2,207,639	39.08%
0905	WATERVILLE	823	\$ 1,824,126	940	\$ 2,441,024	33.82%
0999	DOUGLAS COUNTY	9457	\$ 290,247,120	11529	\$ 233,132,313	-19.68%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
1st Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
1000	FERRY UNINC COUNTY	1768	\$ 7,545,912	2189	\$ 7,884,597	4.49%
1001	REPUBLIC	1006	\$ 4,128,745	1164	\$ 4,220,359	2.22%
1099	FERRY COUNTY	2774	\$ 11,674,657	3353	\$ 12,104,956	3.69%
1100	FRANKLIN UNINC COUNTY	2831	\$ 42,139,064	3474	\$ 50,935,088	20.87%
1101	CONNELL	1260	\$ 6,993,926	1494	\$ 7,391,117	5.68%
1102	KAHLOTUS	394	\$ 296,162	647	\$ 326,227	10.15%
1103	MESA	541	\$ 1,797,685	634	\$ 2,496,049	38.85%
1104	PASCO	7386	\$ 316,598,987	8536	\$ 390,349,854	23.30%
1199	FRANKLIN COUNTY	12412	\$ 367,825,824	14785	\$ 451,498,335	22.75%
1200	GARFIELD UNINC COUNTY	451	\$ 3,776,092	629	\$ 4,179,233	10.68%
1201	POMEROY	955	\$ 4,793,402	1114	\$ 4,890,775	2.03%
1299	GARFIELD COUNTY	1406	\$ 8,569,494	1743	\$ 9,070,008	5.84%
1300	GRANT UNINC COUNTY	3779	\$ 105,007,402	4865	\$ 120,155,884	14.43%
1301	COULEE CITY	638	\$ 1,756,953	733	\$ 1,919,193	9.23%
1302	ELECTRIC CITY	614	\$ 1,280,317	756	\$ 1,563,146	22.09%
1303	EPHRATA	2949	\$ 39,519,633	3527	\$ 45,134,293	14.21%
1304	GEORGE	405	\$ 3,431,102	584	\$ 2,703,880	-21.20%
1305	GRAND COULEE	1022	\$ 7,333,961	1222	\$ 8,134,344	10.91%
1306	HARTLINE	259	\$ 236,776	324	\$ 212,751	-10.15%
1307	KRUPP	124	\$ 48,432	144	\$ 53,443	10.35%
1308	MATTAWA	947	\$ 5,600,769	1039	\$ 6,020,655	7.50%
1309	MOSES LAKE	5706	\$ 171,808,550	6639	\$ 180,464,066	5.04%
1310	QUINCY	2591	\$ 362,251,231	3054	\$ 167,160,221	-53.86%
1311	ROYAL CITY	988	\$ 8,716,599	1118	\$ 7,253,252	-16.79%
1312	SOAP LAKE	915	\$ 2,850,075	1103	\$ 2,833,524	-0.58%
1313	WARDEN	1043	\$ 6,983,344	1216	\$ 6,689,007	-4.22%
1315	WILSON CREEK	307	\$ 257,795	373	\$ 319,733	24.03%
1399	GRANT COUNTY	22287	\$ 717,082,939	26697	\$ 550,617,392	-23.21%
1400	GRAYS HARBOR UNINC COUNTY	3615	\$ 48,650,616	4545	\$ 56,575,568	16.29%
1401	ABERDEEN	4122	\$ 111,795,928	4674	\$ 107,085,980	-4.21%
1402	COSMOPOLIS	942	\$ 5,566,178	1085	\$ 4,499,905	-19.16%
1403	ELMA	1976	\$ 20,579,801	2315	\$ 18,305,602	-11.05%
1404	HOQUIAM	2336	\$ 23,470,422	2884	\$ 19,524,928	-16.81%
1405	MCCLEARY	1251	\$ 3,964,619	1614	\$ 4,536,924	14.44%
1406	MONTESANO	2173	\$ 14,569,846	2597	\$ 15,596,000	7.04%
1407	OAKVILLE	713	\$ 1,763,249	829	\$ 2,306,630	30.82%
1408	WESTPORT	1446	\$ 10,991,849	1709	\$ 11,196,671	1.86%
1409	OCEAN SHORES	2377	\$ 28,783,067	2895	\$ 30,392,245	5.59%
1499	GRAYS HARBOR COUNTY	20951	\$ 270,135,575	25147	\$ 270,020,453	-0.04%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
1st Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
1500	ISLAND UNINC COUNTY	7215	\$ 148,052,327	8795	\$ 162,022,242	9.44%
1501	COUPEVILLE	2221	\$ 14,682,172	2561	\$ 13,037,276	-11.20%
1502	LANGLEY	1810	\$ 10,251,888	2132	\$ 10,476,702	2.19%
1503	OAK HARBOR	4972	\$ 103,244,476	5884	\$ 105,945,962	2.62%
1599	ISLAND COUNTY	16218	\$ 276,230,863	19372	\$ 291,482,182	5.52%
1600	JEFFERSON UNINC COUNTY	4773	\$ 61,707,076	5779	\$ 69,860,561	13.21%
1601	PORT TOWNSEND	4307	\$ 57,467,457	5037	\$ 59,068,364	2.79%
1699	JEFFERSON COUNTY	9080	\$ 119,174,533	10816	\$ 128,928,925	8.19%
1700	KING UNINC COUNTY	13832	\$ 557,894,005	16361	\$ 625,774,782	12.17%
1701	ALGONA	1466	\$ 9,215,198	1762	\$ 6,534,946	-29.09%
1702	AUBURN/KING	10295	\$ 450,314,575	11612	\$ 459,576,367	2.06%
1703	BEAUX ARTS VILLAGE	691	\$ 1,961,254	796	\$ 1,890,721	-3.60%
1704	BELLEVUE	18343	\$ 1,923,130,816	20115	\$ 2,006,163,777	4.32%
1705	BLACK DIAMOND	2708	\$ 20,330,765	3380	\$ 30,922,087	52.10%
1706	BOTHELL/KING	7802	\$ 184,159,316	8819	\$ 182,654,183	-0.82%
1707	CARNATION	2337	\$ 9,187,430	2758	\$ 10,555,081	14.89%
1708	CLYDE HILL	2015	\$ 22,817,386	2441	\$ 15,331,309	-32.81%
1709	DES MOINES	5357	\$ 104,400,883	6409	\$ 92,880,979	-11.03%
1710	DUVALL	3629	\$ 26,660,925	4423	\$ 29,096,056	9.13%
1711	ENUMCLAW	4955	\$ 86,758,311	5701	\$ 88,054,482	1.49%
1712	COVINGTON	4481	\$ 123,567,783	5385	\$ 135,379,325	9.56%
1713	HUNTS POINT	736	\$ 3,340,333	1000	\$ 7,172,442	114.72%
1714	ISSAQUAH	9827	\$ 364,230,031	11267	\$ 371,624,046	2.03%
1715	KENT	13384	\$ 629,944,149	14874	\$ 657,968,884	4.45%
1716	KIRKLAND	13688	\$ 676,829,898	15509	\$ 703,025,879	3.87%
1717	LAKE FOREST PARK	3926	\$ 30,321,439	4745	\$ 32,579,859	7.45%
1718	MEDINA	2682	\$ 28,345,745	3255	\$ 43,934,456	55.00%
1719	MERCER ISLAND	7280	\$ 111,523,907	8553	\$ 122,335,836	9.70%
1720	MAPLE VALLEY	5963	\$ 92,572,353	7055	\$ 105,012,485	13.44%
1721	NORMANDY PARK	2738	\$ 16,603,888	3394	\$ 17,944,995	8.08%
1722	NORTH BEND	4161	\$ 68,567,168	5001	\$ 67,842,796	-1.06%
1723	PACIFIC/KING	2062	\$ 14,014,856	2522	\$ 14,238,486	1.60%
1724	REDMOND	12406	\$ 802,536,941	13957	\$ 904,148,856	12.66%
1725	RENTON	12696	\$ 701,127,450	14360	\$ 671,956,502	-4.16%
1726	SEATTLE	39028	\$ 6,548,481,812	40310	\$ 6,770,399,702	3.39%
1727	SKYKOMISH	458	\$ 1,734,030	530	\$ 1,871,231	7.91%
1728	SNOQUALMIE	4889	\$ 75,724,546	5889	\$ 77,484,082	2.32%
1729	TUKWILA	7080	\$ 503,022,192	7894	\$ 483,766,818	-3.83%
1730	YARROW POINT	1074	\$ 6,021,841	1404	\$ 7,202,840	19.61%
1731	MILTON/KING	1227	\$ 3,079,682	1576	\$ 3,051,573	-0.91%
1732	FEDERAL WAY	10099	\$ 388,748,763	11354	\$ 419,904,689	8.01%
1733	SEATAC	5472	\$ 466,270,435	6103	\$ 389,098,986	-16.55%
1734	BURIEN	6992	\$ 198,262,027	8231	\$ 219,811,214	10.87%
1735	WOODINVILLE	8300	\$ 188,147,429	9339	\$ 187,534,341	-0.33%
1736	NEWCASTLE	3570	\$ 36,508,715	4452	\$ 46,389,356	27.06%
1737	SHORELINE	8189	\$ 258,261,871	9848	\$ 317,596,787	22.98%
1738	KENMORE	5711	\$ 70,334,176	6807	\$ 70,590,964	0.37%
1739	SAMMAMISH	7939	\$ 156,247,043	9330	\$ 148,821,713	-4.75%
1799	KING COUNTY	279488	\$ 15,961,201,367	318521	\$ 16,548,123,913	3.68%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
1st Quarter 2020

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
1800	KITSAP UNINC COUNTY	11107	\$ 518,939,094	12975	\$ 537,401,925	3.56%
1801	BREMERTON	7464	\$ 245,571,474	8677	\$ 270,874,972	10.30%
1802	PORT ORCHARD	5648	\$ 136,290,517	6549	\$ 141,971,742	4.17%
1803	POULSBO	5328	\$ 107,887,625	6187	\$ 106,991,566	-0.83%
1804	BAINBRIDGE ISLAND	6369	\$ 134,549,498	7518	\$ 135,794,084	0.93%
1899	KITSAP COUNTY	35916	\$ 1,143,238,208	41906	\$ 1,193,034,289	4.36%
1900	KITTITAS UNINC COUNTY	3765	\$ 99,343,195	4807	\$ 108,911,696	9.63%
1901	CLE ELUM	2415	\$ 21,916,925	2919	\$ 25,552,879	16.59%
1902	ELLENSBURG	5008	\$ 128,515,471	5899	\$ 126,278,463	-1.74%
1903	KITTITAS CITY	758	\$ 2,279,850	1100	\$ 2,551,887	11.93%
1904	ROSLYN	980	\$ 4,888,644	1197	\$ 4,197,030	-14.15%
1905	SOUTH CLE ELUM	598	\$ 661,276	778	\$ 688,600	4.13%
1999	KITTITAS COUNTY	13524	\$ 257,605,361	16700	\$ 268,180,555	4.11%
2000	KLICKITAT UNINC COUNTY	3305	\$ 39,972,221	4054	\$ 43,485,215	8.79%
2001	BINGEN	937	\$ 9,580,277	1055	\$ 6,600,493	-31.10%
2002	GOLDENDALE	1956	\$ 13,827,726	2253	\$ 13,423,897	-2.92%
2003	WHITE SALMON	1740	\$ 11,044,078	2180	\$ 11,744,791	6.35%
2099	KLICKITAT COUNTY	7938	\$ 74,424,302	9542	\$ 75,254,396	1.12%
2100	LEWIS UNINC COUNTY	5103	\$ 105,307,896	6283	\$ 114,177,511	8.42%
2101	CENTRALIA	4628	\$ 125,582,651	5369	\$ 86,203,734	-31.36%
2102	CHEHALIS	4240	\$ 131,733,116	4807	\$ 128,707,698	-2.30%
2103	MORTON	1171	\$ 7,970,261	1375	\$ 9,239,147	15.92%
2104	MOSSYROCK	765	\$ 1,785,867	909	\$ 1,984,908	11.15%
2105	NAPAVINE	1066	\$ 9,870,589	1400	\$ 11,020,889	11.65%
2106	PE ELL	489	\$ 1,019,176	560	\$ 1,083,230	6.29%
2107	TOLEDO	1040	\$ 2,985,986	1217	\$ 3,612,933	21.00%
2108	VADER	512	\$ 700,590	688	\$ 899,063	28.33%
2109	WINLOCK	1199	\$ 5,433,013	1416	\$ 4,956,759	-8.77%
2199	LEWIS COUNTY	20213	\$ 392,389,145	24024	\$ 361,885,872	-7.77%
2200	LINCOLN UNINC COUNTY	1721	\$ 11,300,867	2330	\$ 12,687,716	12.27%
2201	ALMIRA	443	\$ 486,005	518	\$ 498,564	2.58%
2202	CRESTON	366	\$ 386,113	408	\$ 449,699	16.47%
2203	DAVENPORT	1431	\$ 6,728,464	1642	\$ 7,800,852	15.94%
2204	HARRINGTON	496	\$ 570,809	596	\$ 667,263	16.90%
2205	ODESSA	839	\$ 2,430,470	961	\$ 2,613,235	7.52%
2206	REARDAN	605	\$ 2,898,606	742	\$ 1,480,947	-48.91%
2207	SPRAGUE	432	\$ 764,273	519	\$ 1,208,405	58.11%
2208	WILBUR	787	\$ 2,053,324	931	\$ 2,222,474	8.24%
2299	LINCOLN COUNTY	7120	\$ 27,618,931	8647	\$ 29,629,155	7.28%
2300	MASON UNINC COUNTY	6240	\$ 110,318,420	7494	\$ 127,209,360	15.31%
2301	SHELTON	3921	\$ 75,924,087	4537	\$ 70,591,796	-7.02%
2399	MASON COUNTY	10161	\$ 186,242,507	12031	\$ 197,801,156	6.21%
2400	OKANOGAN UNINC COUNTY	3117	\$ 32,553,634	4106	\$ 41,279,097	26.80%
2401	BREWSTER	1215	\$ 12,333,393	1381	\$ 10,235,805	-17.01%
2402	CONCONULLY	350	\$ 319,542	328	\$ 552,089	72.78%
2403	COULEE DAM	595	\$ 1,824,601	727	\$ 1,458,825	-20.05%
2404	ELMER CITY	277	\$ 225,231	360	\$ 200,251	-11.09%
2405	NESPELEM	464	\$ 437,346	521	\$ 422,487	-3.40%
2406	OKANOGAN CITY	1491	\$ 10,283,982	1762	\$ 10,242,895	-0.40%
2407	OMAK	2321	\$ 47,008,573	2685	\$ 48,680,782	3.56%
2408	OROVILLE	1590	\$ 5,957,824	1935	\$ 6,252,206	4.94%
2409	PATEROS	587	\$ 2,165,926	658	\$ 1,519,900	-29.83%
2410	RIVERSIDE	469	\$ 675,755	555	\$ 581,964	-13.88%
2411	TONASKET	1294	\$ 7,842,850	1509	\$ 7,021,197	-10.48%
2412	TWISP	1251	\$ 5,975,255	1505	\$ 7,044,920	17.90%
2413	WINTHROP	1190	\$ 8,398,297	1399	\$ 9,356,064	11.40%
2499	OKANOGAN COUNTY	16211	\$ 136,002,209	19431	\$ 144,848,482	6.51%
2500	PACIFIC UNINC COUNTY	3257	\$ 31,792,246	3950	\$ 31,842,777	0.16%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
2501	ILWACO	946	\$ 5,054,620	1110	\$ 3,996,154	-20.94%
2502	LONG BEACH	1539	\$ 16,656,436	1753	\$ 14,554,474	-12.62%
2503	RAYMOND	1686	\$ 9,225,337	1994	\$ 9,767,442	5.88%
2504	SOUTH BEND	957	\$ 4,344,367	1190	\$ 7,459,884	71.71%
2599	PACIFIC COUNTY	8385	\$ 67,073,006	9997	\$ 67,620,731	0.82%
2600	PEND OREILLE UNINC COUNTY	2091	\$ 17,945,807	2696	\$ 13,700,421	-23.66%
2601	CUSICK	440	\$ 528,171	461	\$ 515,565	-2.39%
2602	IONE	568	\$ 1,340,224	650	\$ 1,203,050	-10.24%
2603	METALINE	257	\$ 279,071	295	\$ 296,548	6.26%
2604	METALINE FALLS	496	\$ 677,127	533	\$ 561,731	-17.04%
2605	NEWPORT	1678	\$ 12,657,164	2019	\$ 11,582,940	-8.49%
2699	PEND OREILLE COUNTY	5530	\$ 33,427,564	6654	\$ 27,860,255	-16.66%
2700	PIERCE UNINC COUNTY	14734	\$ 875,948,644	17078	\$ 961,689,984	9.79%
2701	BONNEY LAKE	5575	\$ 147,388,860	6652	\$ 167,630,521	13.73%
2702	BUCKLEY	2916	\$ 31,965,782	3431	\$ 36,087,431	12.89%
2703	CARBONADO	539	\$ 2,554,871	657	\$ 911,537	-64.32%
2704	DUPONT	3351	\$ 49,897,523	4014	\$ 40,734,675	-18.36%
2705	EATONVILLE	2069	\$ 10,367,452	2449	\$ 12,024,749	15.99%
2706	FIFE	4563	\$ 221,439,417	5302	\$ 242,021,629	9.30%
2707	FIRCREST	2430	\$ 12,810,340	3111	\$ 16,932,869	32.18%
2708	GIG HARBOR	7412	\$ 175,684,405	8420	\$ 186,753,398	6.30%
2709	MILTON/PIERCE	2528	\$ 30,004,245	3072	\$ 35,318,787	17.71%
2710	ORTING	2873	\$ 22,214,796	3358	\$ 20,708,176	-6.78%
2711	PUYALLUP	10675	\$ 604,606,643	11996	\$ 595,588,725	-1.49%
2712	ROY	1428	\$ 4,274,490	1632	\$ 5,022,445	17.50%
2713	RUSTON	1030	\$ 6,836,919	1282	\$ 12,139,469	77.56%
2714	SOUTH PRAIRIE	749	\$ 1,719,060	944	\$ 1,687,207	-1.85%
2715	STEILACOOM	2707	\$ 10,906,036	3317	\$ 12,930,574	18.56%
2716	SUMNER	5507	\$ 158,892,257	6472	\$ 188,104,916	18.39%
2717	TACOMA	18078	\$ 1,363,239,930	19895	\$ 1,318,131,237	-3.31%
2718	WILKESON	540	\$ 1,191,574	666	\$ 780,690	-34.48%
2719	UNIVERSITY PLACE	5601	\$ 81,413,859	6804	\$ 85,924,864	5.54%
2720	EDGEWOOD	3528	\$ 35,807,922	4353	\$ 38,687,848	8.04%
2721	LAKEWOOD	8544	\$ 321,282,669	9749	\$ 324,231,440	0.92%
2723	PACIFIC/PIERCE	810	\$ 17,582,008	1034	\$ 15,254,825	-13.24%
2724	AUBURN/PIERCE	2354	\$ 21,997,543	3190	\$ 21,594,568	-1.83%
2799	PIERCE COUNTY	110541	\$ 4,210,027,245	128878	\$ 4,340,892,564	3.11%
2800	SAN JUAN UNINC COUNTY	4545	\$ 80,208,803	5448	\$ 86,884,912	8.32%
2801	FRIDAY HARBOR	2559	\$ 26,533,401	3018	\$ 25,701,996	-3.13%
2899	SAN JUAN COUNTY	7104	\$ 106,742,204	8466	\$ 112,586,908	5.48%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
2900	SKAGIT UNINC COUNTY	5806	\$ 117,981,810	7181	\$ 113,915,448	-3.45%
2901	ANACORTES	5640	\$ 118,513,406	6657	\$ 113,012,794	-4.64%
2902	BURLINGTON	4794	\$ 221,742,498	5406	\$ 225,312,890	1.61%
2903	CONCRETE	1060	\$ 3,620,744	1129	\$ 3,390,454	-6.36%
2904	HAMILTON	377	\$ 2,424,396	505	\$ 1,586,232	-34.57%
2905	LA CONNER	1633	\$ 10,892,471	1776	\$ 10,970,924	0.72%
2906	LYMAN	421	\$ 918,577	534	\$ 934,722	1.76%
2907	MOUNT VERNON	6930	\$ 201,963,477	7873	\$ 200,619,844	-0.67%
2908	SEDRO WOOLLEY	3720	\$ 43,976,346	4290	\$ 43,790,138	-0.42%
2999	SKAGIT COUNTY	30381	\$ 722,033,725	35351	\$ 713,533,446	-1.18%
3000	SKAMANIA UNINC COUNTY	2245	\$ 12,820,532	2959	\$ 19,399,020	51.31%
3001	NORTH BONNEVILLE	713	\$ 5,159,318	908	\$ 1,465,858	-71.59%
3002	STEVENSON	1387	\$ 13,845,554	1599	\$ 12,257,283	-11.47%
3099	SKAMANIA COUNTY	4345	\$ 31,825,404	5466	\$ 33,122,161	4.08%
3100	SNOHOMISH UNINC COUNTY	13366	\$ 821,783,393	15485	\$ 856,181,469	4.19%
3101	ARLINGTON	6265	\$ 143,614,817	7203	\$ 169,734,424	18.19%
3102	BRIER	2300	\$ 9,439,241	2816	\$ 9,048,738	-4.14%
3103	DARRINGTON	864	\$ 3,438,399	1066	\$ 4,261,807	23.95%
3104	EDMONDS	9251	\$ 219,656,975	10512	\$ 218,874,049	-0.36%
3105	EVERETT	13752	\$ 709,732,960	15278	\$ 706,837,939	-0.41%
3106	GOLD BAR	1219	\$ 5,678,477	1441	\$ 6,017,934	5.98%
3107	GRANITE FALLS	2241	\$ 21,197,773	2632	\$ 19,354,327	-8.70%
3108	INDEX	330	\$ 312,182	494	\$ 472,251	51.27%
3109	LAKE STEVENS	5955	\$ 112,001,737	7142	\$ 125,114,044	11.71%
3110	LYNNWOOD	10277	\$ 599,440,493	11540	\$ 572,337,370	-4.52%
3111	MARYSVILLE	8314	\$ 290,540,123	9651	\$ 329,525,115	13.42%
3112	MONROE	6047	\$ 139,349,214	6951	\$ 142,981,670	2.61%
3113	MOUNTLAKE TERRACE	4962	\$ 73,058,784	5937	\$ 94,849,034	29.83%
3114	MUKILTEO	6100	\$ 69,343,476	7084	\$ 77,280,526	11.45%
3115	SNOHOMISH CITY	5823	\$ 112,820,057	6763	\$ 119,136,709	5.60%
3116	STANWOOD	4034	\$ 49,284,879	4490	\$ 62,901,896	27.63%
3117	SULTAN	2182	\$ 12,792,372	2756	\$ 17,216,736	34.59%
3118	WOODWAY	1157	\$ 5,638,633	1535	\$ 5,667,219	0.51%
3119	MILL CREEK	5394	\$ 77,635,092	6372	\$ 94,672,786	21.95%
3120	BOTHELL/SNOHOMISH	6561	\$ 177,969,088	7665	\$ 183,867,224	3.31%
3199	SNOHOMISH COUNTY	116394	\$ 3,654,728,165	134813	\$ 3,816,333,267	4.42%
3200	SPOKANE UNINC COUNTY	9436	\$ 354,823,563	11294	\$ 423,170,332	19.26%
3201	AIRWAY HEIGHTS	2792	\$ 62,691,232	3329	\$ 63,099,736	0.65%
3202	CHENEY	3364	\$ 42,228,166	3940	\$ 49,279,622	16.70%
3203	DEER PARK	2428	\$ 23,236,439	2951	\$ 25,506,022	9.77%
3204	FAIRFIELD	575	\$ 1,261,405	643	\$ 1,361,000	7.90%
3205	LATAH	267	\$ 711,691	305	\$ 206,626	-70.97%
3206	MEDICAL LAKE	1910	\$ 9,663,245	2307	\$ 11,596,383	20.01%
3207	MILLWOOD	914	\$ 13,948,946	1312	\$ 14,665,118	5.13%
3208	ROCKFORD	542	\$ 1,544,261	623	\$ 1,587,367	2.79%
3209	SPANGLE	614	\$ 1,266,137	694	\$ 1,189,843	-6.03%
3210	SPOKANE CITY	14801	\$ 1,225,931,047	16707	\$ 1,262,010,407	2.94%
3211	WAVERLY	192	\$ 165,373	231	\$ 129,276	-21.83%
3212	LIBERTY LAKE	4016	\$ 82,690,766	4858	\$ 99,607,931	20.46%
3213	SPOKANE VALLEY	9289	\$ 579,613,291	10842	\$ 621,476,359	7.22%
3299	SPOKANE COUNTY	51140	\$ 2,399,775,562	60036	\$ 2,574,886,022	7.30%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
3300	STEVENS UNINC COUNTY	4026	\$ 42,867,317	4963	\$ 46,291,626	7.99%
3301	CHEWELAH	1741	\$ 8,647,691	2055	\$ 9,206,594	6.46%
3302	COLVILLE	2941	\$ 50,127,524	3333	\$ 49,214,307	-1.82%
3303	KETTLE FALLS	1245	\$ 4,571,758	1451	\$ 5,078,765	11.09%
3304	MARCUS	176	\$ 67,063	194	\$ 76,894	14.66%
3305	NORTHPORT	693	\$ 1,261,703	861	\$ 917,272	-27.30%
3306	SPRINGDALE	512	\$ 814,619	578	\$ 834,929	2.49%
3399	STEVENS COUNTY	11334	\$ 108,357,675	13435	\$ 111,620,387	3.01%
3400	THURSTON UNINC COUNTY	8172	\$ 222,157,332	9947	\$ 245,360,201	10.44%
3401	BUCODA	420	\$ 459,668	551	\$ 524,338	14.07%
3402	LACEY	7955	\$ 330,914,713	9267	\$ 362,274,320	9.48%
3403	OLYMPIA	11164	\$ 508,817,812	12588	\$ 547,172,210	7.54%
3404	RAINIER	1435	\$ 4,553,418	1787	\$ 5,520,286	21.23%
3405	TENINO	1737	\$ 6,627,904	2019	\$ 6,341,467	-4.32%
3406	TUMWATER	5839	\$ 199,841,590	6795	\$ 218,246,643	9.21%
3407	YELM	3522	\$ 55,516,513	4153	\$ 57,244,323	3.11%
3499	THURSTON COUNTY	40244	\$ 1,328,888,950	47107	\$ 1,442,683,788	8.56%
3500	WAHIAKUM UNINC COUNTY	1342	\$ 4,438,885	1742	\$ 5,633,223	26.91%
3501	CATHLAMET	1049	\$ 3,236,906	1249	\$ 3,325,798	2.75%
3599	WAHIAKUM COUNTY	2391	\$ 7,675,791	2991	\$ 8,959,021	16.72%
3600	WALLA WALLA UNINC COUNTY	3736	\$ 49,556,426	4547	\$ 56,794,315	14.61%
3601	COLLEGE PLACE	2630	\$ 31,298,157	3264	\$ 40,933,251	30.79%
3602	PRESCOTT	485	\$ 1,077,079	614	\$ 1,034,417	-3.96%
3603	WAITSBURG	871	\$ 1,955,352	1015	\$ 2,044,625	4.57%
3604	WALLA WALLA CITY	6119	\$ 144,927,442	7089	\$ 150,241,470	3.67%
3699	WALLA WALLA COUNTY	13841	\$ 228,814,456	16529	\$ 251,048,078	9.72%
3700	WHATCOM UNINC COUNTY	7653	\$ 184,661,456	9208	\$ 195,232,771	5.73%
3701	BELLINGHAM	11588	\$ 653,544,475	13196	\$ 666,823,749	2.03%
3702	BLAINE	4918	\$ 48,247,684	5857	\$ 48,592,926	0.72%
3703	EVERSON	1883	\$ 8,398,791	2152	\$ 9,309,589	10.84%
3704	FERNDALE	4427	\$ 63,257,877	5392	\$ 66,504,661	5.13%
3705	LYNDEN	4449	\$ 68,250,421	5325	\$ 66,854,284	-2.05%
3706	NOOKSACK	844	\$ 2,846,753	1056	\$ 3,418,468	20.08%
3707	SUMAS	2517	\$ 10,923,378	3024	\$ 10,663,133	-2.38%
3799	WHATCOM COUNTY	38279	\$ 1,040,130,835	45210	\$ 1,067,399,581	2.62%
3800	WHITMAN UNINC COUNTY	2145	\$ 17,836,825	2817	\$ 28,015,336	57.07%
3801	ALBION	487	\$ 449,125	673	\$ 348,421	-22.42%
3802	COLFAX	1882	\$ 12,615,514	2247	\$ 16,897,017	33.94%
3803	COLTON	537	\$ 613,251	614	\$ 846,948	38.11%
3804	ENDICOTT	410	\$ 2,681,913	410	\$ 1,971,891	-26.47%
3805	FARMINGTON	298	\$ 224,993	352	\$ 200,140	-11.05%
3806	GARFIELD	514	\$ 634,496	590	\$ 802,407	26.46%
3807	LA CROSSE	411	\$ 836,660	452	\$ 821,820	-1.77%
3808	LAMONT	145	\$ 67,637	150	\$ 81,484	20.47%
3809	MALDEN	176	\$ 103,317	228	\$ 145,275	40.61%
3810	OAKESDALE	499	\$ 789,234	570	\$ 699,209	-11.41%
3811	PALOUSE	862	\$ 1,896,758	1037	\$ 2,081,485	9.74%
3812	PULLMAN	5074	\$ 118,934,235	6106	\$ 130,398,680	9.64%
3813	ROSALIA	598	\$ 910,910	676	\$ 962,138	5.62%

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LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1/2019 COUNT	Q1/2019 TAXABLE	Q1/2020 COUNT	Q1/2020 TAXABLE	
3814	ST. JOHN	620	\$ 1,229,518	771	\$ 1,898,114	54.38%
3815	TEKOA	595	\$ 1,113,349	661	\$ 1,278,892	14.87%
3816	UNIONTOWN	398	\$ 459,805	440	\$ 456,046	-0.82%
3899	WHITMAN COUNTY	15651	\$ 161,397,540	18794	\$ 187,905,303	16.42%
3900	YAKIMA UNINC COUNTY	5401	\$ 135,969,846	6799	\$ 164,634,571	21.08%
3901	GRANDVIEW	2195	\$ 29,221,801	2476	\$ 28,584,677	-2.18%
3902	GRANGER	981	\$ 3,419,271	1153	\$ 3,916,162	14.53%
3903	HARRAH	470	\$ 598,404	567	\$ 691,281	15.52%
3904	MABTON	663	\$ 2,115,843	779	\$ 2,354,694	11.29%
3905	MOXEE CITY	1499	\$ 8,670,215	1919	\$ 10,416,011	20.14%
3906	NACHES	1157	\$ 8,623,818	1350	\$ 5,363,855	-37.80%
3907	SELAH	2809	\$ 34,397,852	3454	\$ 40,780,379	18.56%
3908	SUNNYSIDE	3350	\$ 73,131,944	3643	\$ 88,158,037	20.55%
3909	TIETON	659	\$ 5,687,285	803	\$ 2,313,305	-59.33%
3910	TOPPENISH	1847	\$ 18,456,507	2100	\$ 22,088,094	19.68%
3911	UNION GAP	2499	\$ 121,108,197	2794	\$ 123,697,344	2.14%
3912	WAPATO	1493	\$ 7,801,739	1667	\$ 8,317,021	6.61%
3913	YAKIMA CITY	8993	\$ 455,424,646	10388	\$ 482,194,461	5.88%
3914	ZILLAH	1658	\$ 9,304,270	1965	\$ 11,441,589	22.97%
3999	YAKIMA COUNTY	35674	\$ 913,931,638	41857	\$ 994,951,481	8.87%
9999	<b>Grand Total</b>	<b>1124176</b>	<b>\$ 39,418,401,148</b>	<b>1316068</b>	<b>\$ 41,037,069,425</b>	<b>4.11%</b>

**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:**

2017 Quarter 4 ▼

Table 1 - Total Gross Business Income  
 Table 2 - Summary Of Excise Tax Returns  
 Table 3a - County Taxable Retail Sales  
 Tables 3 and 4 - Taxable Retail Sales For Counties and Cities

**Select a Location (Note: this only works when Tables 3 & 4 are selected):**

0100 Unincorporated Adams County ▼

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

**Select a Format:**

Html    Excel

Create QBR Report

- 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: 4th Quarter, 2017

\*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	32	\$232,726
New & Used Auto Dealers 4411	7	\$221,936
Rv, Boat, Motorcycle Dealers 4412	6	\$757
Automotive Parts & Tire 4413	19	\$10,033
Furniture & Home Furnishing 442	54	\$87,599
Electronics & Appliances 443	62	\$271,606
Building Materials, Garden Equip & Supplies 444	37	\$814,258
Building Materials 4441	24	\$129,747
Lawn & Garden Supplies & Equip 4442	13	\$684,511
Food & Beverage Stores 445	11	\$2,571

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$414,649,418	\$263,656,315	\$1,292,491
Forestry & Logging 113	\$279,813,205	\$236,088,412	\$898,533
Fishing & Hunting 114	\$45,420,346	\$16,655,690	\$95,743
Ag & Forestry Support Activities 115	\$161,116,487	\$101,093,841	\$889,471
<b>Total:</b>	<b>\$900,999,456</b>	<b>\$617,494,258</b>	<b>\$3,176,238</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$88,860,307	\$85,650,005	\$481,155
Other Extraction & Support Act. 211, 2121, 2122, 213	\$39,099,160	\$18,939,779	\$149,003
<b>Total:</b>	<b>\$127,959,467</b>	<b>\$104,589,784</b>	<b>\$630,158</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$7,172,827	\$6,388,012	\$67,662
Alternative Power Generation 221114-221117	\$9,631,268	\$8,474,666	\$48,271
Other Electric Power Generation 221112, 221113, 221118	\$8,028,926	\$7,363,517	\$52,621
Electric Power Generation & Trans. 221121, 221122	\$134,629,412	\$120,200,221	\$1,427,838
Natural Gas Distribution 2212	\$88,603,325	\$23,874,326	\$158,869
Water & Sewer 2213	\$486,585,137	\$428,402,138	\$6,220,916
<b>Total:</b>	<b>\$734,650,895</b>	<b>\$594,702,880</b>	<b>\$7,976,177</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$3,433,212,658	\$3,104,535,395	\$15,461,255
Nonresidential Building 2362	\$4,106,441,439	\$3,812,467,280	\$18,247,361
Heavy Construction & Highways 237	\$1,957,035,962	\$1,564,307,880	\$8,053,922
Special Trade Contractors 238	\$7,658,262,359	\$6,889,902,859	\$33,739,666
Electrical 23821	\$1,578,849,272	\$1,417,213,067	\$7,041,873
Plumbing & Heating 23822	\$1,516,018,709	\$1,417,618,829	\$6,924,954
Painting 23832	\$241,898,890	\$231,858,230	\$1,124,102
Masonry/drywall 23814, 23831	\$485,592,926	\$449,509,466	\$2,159,107
Roofing 23816	\$332,606,689	\$306,540,129	\$1,464,034
Other Contractors 238 Not Listed Above	\$3,503,295,873	\$3,067,163,138	\$15,025,596
<b>Total:</b>	<b>\$17,154,952,418</b>	<b>\$15,371,213,414</b>	<b>\$75,502,204</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$4,821,045,200	\$1,765,477,426	\$6,683,847
Milling Of Grains 3112	\$203,421,267	\$119,964,093	\$543,926
Fruits & Vegetables 3114	\$1,353,020,075	\$136,020,278	\$611,326
Dairy Products 3115	\$705,687,791	\$96,028,162	\$465,969
Meat Products 3116	\$510,048,145	\$508,481,197	\$772,764
Seafood Products 3117	\$761,660,254	\$119,785,806	\$597,640
Bakery Products 3118	\$465,229,267	\$238,969,894	\$1,167,471
Other Food Items 3111, 3113, 3119	\$821,978,401	\$546,227,996	\$2,524,751
Beverages 312	\$630,859,591	\$381,497,088	\$1,858,331
Textiles 313,314	\$209,031,291	\$126,175,024	\$610,755
Apparel 315	\$41,247,125	\$26,652,894	\$132,529
Leather & Allied Products 316	\$29,054,104	\$13,799,592	\$67,677
Lumber & Wood Products 321	\$2,062,284,036	\$1,253,252,609	\$4,974,582
Sawmills 3211	\$872,683,509	\$535,330,991	\$1,894,186

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$285,493,632	\$177,251,940	\$710,789
Millwork, Windows, Wood Products 3219	\$904,106,895	\$540,669,678	\$2,369,607
Paper Products 322	\$1,669,225,261	\$1,006,292,679	\$3,915,905
Pulp & Paper Mills 3221	\$1,027,945,089	\$589,648,910	\$2,100,322
Other Paper Products 3222	\$641,280,172	\$416,643,769	\$1,815,583
Commercial Printing 323	\$212,199,188	\$170,798,483	\$845,559
Petroleum & Coal Products 324	\$2,896,879,245	\$2,584,962,277	\$12,618,225
Petroleum Refining 32411	\$2,711,018,503	\$2,462,923,520	\$12,020,699
Asphalt/petroleum/coal Products 32412, 32419	\$185,860,742	\$122,038,757	\$597,526
Chemicals 325	\$2,006,217,990	\$1,129,630,751	\$5,293,847
Chemicals, Pesticides & Fertilizers 3251, 3253	\$775,350,033	\$401,406,850	\$1,982,141
Resins, Synthetic Fibers & Filaments 3252	\$340,817,392	\$193,454,739	\$680,599
Pharmaceuticals 3254	\$554,425,232	\$344,464,434	\$1,694,422
Paint, Coating & Adhesives 3255	\$36,353,458	\$21,687,329	\$105,127
Soap, Cleaning Compound & Toiletries 3256	\$200,303,473	\$99,713,415	\$482,741
Other Chemical Products 3259	\$98,968,402	\$68,903,984	\$348,817
Plastics & Rubber Products 326	\$712,380,907	\$467,907,562	\$2,206,911
Nonmetallic Minerals 327	\$697,084,065	\$510,162,472	\$2,554,502
Primary Metals 331	\$755,082,288	\$537,548,812	\$2,276,507
Iron & Steel Mills 3311, 3312	\$313,745,618	\$200,830,166	\$930,307
Aluminum Smelting 3313	\$232,464,010	\$205,804,581	\$717,080
Other Nonferrous Metals 3314	\$29,697,150	\$28,629,031	\$138,521
Foundries 3315	\$179,175,510	\$102,285,034	\$490,599
Fabricated Metal Products 332	\$1,776,129,755	\$1,182,571,853	\$5,384,440
Machinery 333	\$1,418,442,871	\$813,996,247	\$3,906,416
Farm & Construction Implements 3331	\$163,535,766	\$98,319,639	\$475,298
Industrial Machinery 3332	\$311,965,763	\$150,614,156	\$747,847
Commercial & Other Equipment 3333-3336 & 3339	\$942,941,342	\$565,062,452	\$2,683,271
Computers & Electronics 334	\$2,550,752,872	\$1,315,345,476	\$6,469,941
Computer Hardware 3341	\$83,617,875	\$36,420,853	\$222,577
Telephone & Communications Equipment 3342	\$135,457,101	\$65,588,640	\$322,945
Audio & Video Equipment 3343	\$36,961,225	\$13,983,259	\$75,343
Semiconductors 3344	\$807,555,852	\$379,964,092	\$1,641,726
Instruments 3345	\$1,458,904,910	\$802,362,978	\$4,113,071
Software, Other Magnetic & Optical Media 3346	\$28,255,909	\$17,025,654	\$94,279
Electrical Equipment & Appliances 335	\$885,890,191	\$288,964,894	\$1,486,817
Lighting Equipment 3351	\$37,476,674	\$11,093,614	\$59,182
Household Appliances 3352	\$1,987,900	\$1,884,193	\$9,116
Other Electric Equipment 3353, 3359	\$846,425,617	\$275,987,087	\$1,418,519
Transportation Equipment 336	\$11,794,163,619	\$6,515,524,374	\$20,777,062
Motor Vehicles & Parts 3361, 3362, 3363	\$569,333,902	\$346,884,031	\$1,679,158
Aircraft, Aerospace & Parts 3364	\$10,831,182,412	\$5,856,894,396	\$17,568,933
Ships & Boats 3366	\$346,688,299	\$271,843,647	\$1,334,646
Railroad, Other Transportation Equip. 3365, 3369	\$46,959,006	\$39,902,300	\$194,325
Furniture & Related Products 337	\$409,995,363	\$284,901,328	\$1,366,819
Other Manufacturing 339	\$1,288,870,129	\$764,898,608	\$3,684,278
Other Medical Equip & Supplies 339112, 339115	\$146,177,940	\$92,222,569	\$468,299
Dental Laboratories 339116	\$42,253,969	\$37,031,454	\$214,207
Sporting And Athletic Goods 33992	\$201,058,774	\$49,836,994	\$245,008

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$899,379,446	\$585,807,591	\$2,756,764
<b>Total:</b>	<b>\$36,866,835,091</b>	<b>\$21,140,360,449</b>	<b>\$87,114,950</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$20,025,865,776	\$15,268,792,322	\$75,920,989
Motor Vehicles & Parts 4231	\$3,626,262,815	\$3,276,561,063	\$16,284,763
Furniture & Home Furnishings 4232	\$410,290,914	\$311,564,221	\$1,542,249
Lumber & Construction Materials 4233	\$2,441,393,115	\$1,906,566,790	\$9,047,740
Professional & Commercial Equipment 4234	\$3,439,778,752	\$2,724,009,712	\$14,405,274
Metal & Mineral (except Petroleum) 4235	\$888,296,862	\$662,014,274	\$3,102,822
Electrical Equipment 4236	\$2,066,828,703	\$1,783,967,484	\$8,768,844
Hardware, Plumbing, Heating Equipment 4237	\$1,193,060,569	\$988,113,070	\$4,819,129
Machinery & Equipment 4238	\$3,397,370,902	\$2,704,239,666	\$12,899,055
Sporting & Recreational Goods & Supplies 423910	\$327,346,056	\$216,666,979	\$1,064,476
Toy & Hobby Goods & Supplies 423920	\$1,353,409,566	\$72,840,527	\$507,410
Other Misc Durable Goods 423930, 423940, 423990	\$881,827,522	\$622,248,536	\$3,479,227
Nondurable Goods: 424	\$22,646,021,795	\$16,223,975,463	\$70,005,263
Paper & Paper Products 4241	\$661,773,147	\$554,958,007	\$2,592,588
Drugs & Sundries 4242	\$2,704,574,708	\$2,546,223,443	\$6,397,434
Apparel 4243	\$1,090,829,853	\$286,098,606	\$1,410,082
Food Products 4244	\$9,337,124,115	\$5,847,469,427	\$25,252,579
Farm Products 4245	\$398,880,592	\$236,357,691	\$1,169,753
Chemicals & Plastics 4246	\$940,495,979	\$704,495,820	\$3,386,256
Petroleum Products 4247	\$3,361,789,576	\$3,063,418,474	\$15,362,896
Beer & Ale 424810	\$246,548,694	\$239,384,891	\$1,160,254
Wine & Distilled Alcoholic Beverages 424820	\$1,072,806,879	\$796,392,983	\$3,883,999
Farm Supplies 42491	\$1,071,624,879	\$643,977,394	\$3,165,022
Tobacco & Tobacco Products 42494	\$310,930,339	\$288,440,447	\$1,396,229
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,448,643,034	\$1,016,758,280	\$4,828,171
Electronic Markets, Agents, Brokers 425	\$321,043,485	\$204,802,897	\$1,475,571
<b>Total:</b>	<b>\$42,992,931,056</b>	<b>\$31,697,570,682</b>	<b>\$147,401,823</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$6,563,671,118	\$5,883,253,086	\$30,092,802
New & Used Auto Dealers 4411	\$4,953,310,961	\$4,513,196,672	\$23,290,435
Rv, Boat, Motorcycle Dealers 4412	\$653,718,437	\$555,162,640	\$2,839,780
Automotive Parts & Tires 4413	\$956,641,720	\$814,893,774	\$3,962,587
Furniture & Home Furnishings 442	\$915,762,447	\$842,546,120	\$4,098,437
Electronics & Appliances 443	\$2,377,050,003	\$2,054,578,325	\$13,212,280
Household Appliances 443141	\$156,934,342	\$153,941,983	\$740,976
Electronic Stores 443142	\$2,220,115,661	\$1,900,636,342	\$12,471,304
Bldg. Materials, Garden Supplies 444	\$2,799,739,492	\$2,624,668,462	\$12,573,064
Building Materials 4441	\$2,395,346,813	\$2,265,446,821	\$10,822,206
Lawn & Garden Supplies 4442	\$404,392,679	\$359,221,641	\$1,750,858
Food & Beverages (off-premises) 445	\$5,031,173,327	\$4,703,630,586	\$22,870,079
Grocery & Convenience Stores 4451	\$4,470,904,527	\$4,251,570,086	\$20,816,667
Other Food Stores/specialty Foods 4452	\$403,232,313	\$324,011,335	\$1,416,044
Beer, Wine And Liquor Stores 4453	\$157,036,487	\$128,049,165	\$637,368
Drug Stores & Personal Care Stores 446	\$3,146,027,789	\$2,947,687,317	\$14,462,398
Gas Stations (incl. Convenience Stores) 447	\$2,230,768,959	\$1,735,290,439	\$8,566,340
Apparel & Accessories 448	\$1,023,101,629	\$915,984,401	\$4,465,114
Clothing Stores 4481	\$780,397,226	\$715,351,492	\$3,506,260

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
Shoe Stores 4482	\$79,257,634	\$73,021,082	\$345,227
Jewelry & Luggage Stores 4483	\$163,446,769	\$127,611,827	\$613,627
Sporting Goods, Toy/hobby/book/music 451	\$1,076,163,140	\$752,864,453	\$3,713,297
Sporting Goods 45111	\$621,925,472	\$524,529,516	\$2,555,646
Hobby & Toy Stores 45112	\$230,505,833	\$81,948,601	\$403,385
Sewing Supplies 45113	\$37,086,335	\$33,570,791	\$161,837
Musical Instruments 45114	\$57,474,379	\$49,406,521	\$259,809
Book, Periodical & Music Stores 45121	\$129,171,121	\$63,409,024	\$332,620
Department Stores 4522	\$243,415,919	\$234,980,012	\$1,133,932
Warehouse Clubs And Superstores 452311	\$6,667,862,264	\$5,276,123,700	\$25,161,111
All Other General Merchandise Stores 452319	\$224,663,149	\$188,995,511	\$910,395
Electronic Shopping And Mail-order Houses 4541	\$863,158,768	\$618,857,117	\$3,495,401
Miscellaneous Retailers 453, 4542, 4543	\$5,093,161,448	\$2,988,945,284	\$15,932,280
<b>Total:</b>	<b>\$38,255,719,452</b>	<b>\$31,768,404,813</b>	<b>\$160,686,930</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$22,726,009	\$21,516,390	\$214,967
Railroads 482	\$32,351,036	\$32,351,036	\$350,989
Water Transportation 483	\$28,314,415	\$19,037,137	\$158,441
Truck Transportation 484	\$246,138,323	\$209,623,303	\$1,575,681
Transit & Ground Passenger Transport 485	\$85,157,493	\$74,466,727	\$792,472
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$18,693,713	\$6,968,455	\$56,057
Support Activities For Transportation 488	\$1,004,204,080	\$905,067,616	\$4,941,439
Postal Service, Couriers And Messengers 491, 492	\$71,256,758	\$43,064,399	\$392,569
<b>Total:</b>	<b>\$1,511,300,248</b>	<b>\$1,314,105,720</b>	<b>\$8,488,144</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$234,487,213</b>	<b>\$215,625,279</b>	<b>\$1,201,446</b>
<b>Information 51</b>			
Publishing (except Internet) 511	\$1,925,539,335	\$1,321,431,206	\$10,086,732
Newspapers 51111	\$85,241,281	\$84,492,968	\$345,146
Books & Periodicals 51112, 51113	\$106,312,381	\$90,983,241	\$630,134
Software 5112	\$1,505,178,994	\$935,826,433	\$6,110,762
Other Publishers 51114, 51119	\$228,806,679	\$210,128,564	\$3,000,690
Motion Picture Production 512	\$271,886,339	\$233,914,373	\$3,054,208
Radio & Tv Broadcasting, Cable Tv 515	\$889,893,598	\$774,622,800	\$10,577,354
Telecommunications 517	\$2,855,104,678	\$2,798,338,737	\$29,324,327
Wired Telecommunications Carriers 517311	\$722,820,819	\$712,939,285	\$6,649,847
Wireless Telecommunications Carriers 517312	\$1,273,147,490	\$1,268,588,559	\$12,790,607
Satellite And Other Telecommunications 5174, 5179	\$859,136,369	\$816,810,893	\$9,883,873
Isps, Web Search Portals, Data Proc. Svcs. 518	\$1,111,574,337	\$556,002,923	\$6,926,848
Other Information Services 519	\$579,796,116	\$455,894,125	\$5,915,500
<b>Total:</b>	<b>\$7,633,794,403</b>	<b>\$6,140,204,164</b>	<b>\$65,884,969</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$6,095,405,219	\$5,042,968,298	\$99,782,333
Securities & Other Financial Investment 523, 525	\$2,324,967,494	\$1,909,911,402	\$31,160,176
Insurance Agents & Brokers 524	\$2,394,991,468	\$1,221,144,309	\$10,774,307
Real Estate Agents & Brokers 531	\$1,459,702,007	\$1,387,225,337	\$20,040,122
Rental Of Tangible Personal Property 532	\$1,615,951,413	\$1,462,650,094	\$7,972,330
Lessors Of Nonfinancial Intangibles 533	\$139,306,958	\$129,627,756	\$1,869,322
<b>Total:</b>	<b>\$14,030,324,559</b>	<b>\$11,153,527,196</b>	<b>\$171,598,590</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$17,027,408,212	\$10,620,438,842	\$130,763,132
Legal Services 5411	\$1,385,975,754	\$1,279,068,024	\$18,504,641
Accounting Services 5412	\$968,734,977	\$935,175,828	\$13,550,402
Architectural Services 54131	\$516,004,463	\$451,474,819	\$6,703,402
Engineering Services 54133	\$1,579,332,996	\$1,391,129,683	\$14,624,156
Other Related Services 54132, 54134-54138	\$216,304,255	\$176,489,716	\$2,401,698
Specialized Design Services 5414	\$271,668,297	\$213,090,042	\$2,058,467
Computer System Design Services 5415	\$6,014,756,027	\$2,282,542,442	\$24,074,477
Consulting Services 5416	\$3,364,264,116	\$2,313,714,399	\$30,036,259
Scientific Research & Development Services 5417	\$1,025,429,413	\$337,954,936	\$3,051,849
Advertising & Public Relations 5418	\$423,046,461	\$345,481,421	\$4,658,571
Other Professional Services 5419	\$1,261,891,453	\$894,317,532	\$11,099,210
Management Services 55	\$127,250,299	\$98,527,296	\$1,360,477
Administrative & Support Services 561	\$9,679,620,189	\$5,977,113,304	\$61,808,363
Employment Services 5613	\$994,556,675	\$868,928,712	\$11,866,159
Travel Services 5615	\$2,927,812,273	\$174,271,924	\$1,917,932
Investigation & Security Services 5616	\$398,246,782	\$362,530,214	\$3,961,767
Building Services & Janitorial 5617	\$911,060,511	\$876,928,576	\$7,228,809
Other 5611, 5612, 5614, 5619	\$4,447,943,948	\$3,694,453,878	\$36,833,696
Waste Treatment/collection 562	\$1,021,332,801	\$965,469,803	\$10,232,822
Schools (public, Private, Technical) 61	\$606,568,777	\$328,621,049	\$4,193,071
Health Services 62	\$12,969,566,687	\$9,193,880,679	\$129,353,369
Ambulatory Health Care Services 621	\$6,084,827,480	\$5,143,647,750	\$73,775,769
Physicians 6211	\$2,497,193,620	\$2,006,172,146	\$29,649,780
Dentists 6212	\$977,961,455	\$966,516,874	\$14,404,536
Other Health Practitioners 6213	\$920,399,420	\$855,095,161	\$11,970,019
Outpatient Care Centers 6214	\$870,868,728	\$666,083,583	\$8,998,828
Medical & Diagnostic Laboratories 6215	\$385,956,866	\$236,455,028	\$3,514,690
Home Health Care 6216	\$252,172,107	\$242,661,085	\$2,794,356
Other Ambulatory Health Care 6219	\$180,275,284	\$170,663,873	\$2,443,560
Hospitals 622	\$5,706,394,564	\$3,151,025,260	\$46,110,608
Nursing & Retirement Homes 623	\$673,347,793	\$616,429,869	\$6,093,392
Social Services & Day Care 624	\$504,996,850	\$282,777,800	\$3,373,600
Arts, Entertainment, & Recreation 71	\$801,119,136	\$686,315,068	\$6,047,985
Performing Arts, Spectator Sports 711	\$226,205,010	\$165,301,300	\$2,094,527
Museums, Historical Sites, Etc. 712	\$17,045,065	\$7,134,859	\$74,550
Amusement, Gambling, Recreation 713	\$557,869,061	\$513,878,909	\$3,878,908
Accommodations 721	\$725,214,978	\$678,371,774	\$4,025,156
Restaurants, Food Services 7223, 7225	\$3,595,005,872	\$3,531,996,072	\$18,133,572
Drinking Places 7224	\$201,279,477	\$182,261,731	\$1,050,613
Auto Repair & Services 8111	\$812,484,988	\$786,177,494	\$3,821,556
Other Repair Services 8112-8114	\$635,677,344	\$452,894,510	\$2,383,639
Personal Services 812	\$818,702,748	\$775,840,797	\$8,288,544
Personal Care (barber, Beauty, Etc.) 8121	\$300,180,879	\$291,714,440	\$3,890,407
Death Care Services 8122	\$62,832,377	\$61,072,560	\$731,907
Laundry & Dry Cleaning 8123	\$132,117,211	\$129,719,346	\$920,669
Other Personal Services 8129	\$323,572,281	\$293,334,451	\$2,745,561
Religious, Civic & Other Organizations 813, 814	\$216,870,572	\$135,081,717	\$1,760,721
Public Administration, 92	\$101,752,414	\$95,167,544	\$1,313,717
<b>Total:</b>	<b>\$49,339,854,494</b>	<b>\$34,508,157,680</b>	<b>\$384,536,737</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$209,783,808,752</b>	<b>\$154,625,956,319</b>	<b>\$1,114,198,366</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$4,840,116,921	\$3,906,753,684	\$253,939,034
New & Used Auto Dealers 4411	\$3,732,702,756	\$3,001,986,680	\$195,129,179
Rv, Boat, Motorcycle Dealers 4412	\$531,470,960	\$408,491,568	\$26,551,950
Automotive Parts & Tire 4413	\$575,943,205	\$496,275,436	\$32,257,905
Furniture & Home Furnishings 442	\$688,620,094	\$622,706,651	\$40,475,945
Electronics & Appliances 443	\$1,519,508,525	\$1,178,036,372	\$76,572,357
Building Materials, Garden Equip & Supplies 444	\$1,897,048,525	\$1,741,525,593	\$113,199,184
Building Materials 4441	\$1,621,063,178	\$1,533,744,952	\$99,693,428
Lawn & Garden Supplies & Equipment 4442	\$275,985,347	\$207,780,641	\$13,505,756
Food & Beverage Stores 445	\$4,486,471,195	\$1,092,361,247	\$71,003,503
Grocery & Convenience Stores 4451	\$4,206,760,176	\$990,179,585	\$64,361,682
Other Food & Beverage Stores 4452, 4453	\$279,711,019	\$102,181,662	\$6,641,821
Drug/health Stores 446	\$2,535,065,680	\$844,519,260	\$54,893,786
Gas Stations & Convenience Stores W/pumps 447	\$1,869,468,444	\$428,635,401	\$27,861,309
Apparel & Accessories 448	\$927,664,124	\$843,994,228	\$54,859,645
Clothing & Shoe Stores 4481, 4482	\$776,677,438	\$729,120,994	\$47,392,887
Jewelry & Luggage Stores 4483	\$150,986,686	\$114,873,234	\$7,466,758
Sporting Goods, Toys, Book & Music Stores 451	\$790,570,355	\$627,113,882	\$40,762,426
Sporting Goods, Toys, Hobby/craft Stores 4511	\$668,494,098	\$568,784,462	\$36,971,008
Book/periodical/music Store 4512	\$122,076,257	\$58,329,420	\$3,791,418
General Merchandise Stores 452	\$6,863,451,076	\$2,548,704,536	\$165,665,807
Department Stores 4522	\$240,725,404	\$226,317,976	\$14,710,667
General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523	\$6,622,725,672	\$2,322,386,560	\$150,955,140
Electronic Shopping And Mail-order Houses 4541	\$625,860,439	\$418,981,683	\$27,233,799
Miscellaneous Retailers 453, 4542, 4543	\$3,737,377,400	\$2,785,405,072	\$181,051,402
<b>Total:</b>	<b>\$30,781,222,778</b>	<b>\$17,038,737,609</b>	<b>\$1,107,518,197</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$56,336,783</b>	<b>\$15,679,411</b>	<b>\$1,019,170</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$36,763,052</b>	<b>\$15,201,717</b>	<b>\$988,116</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$38,060,015</b>	<b>\$20,328,275</b>	<b>\$1,321,342</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$6,276,059,725	\$5,494,171,985	\$357,121,379
Heavy Construction & Highways 237	\$983,643,248	\$613,426,264	\$39,872,721
Special Trade Contractors 238	\$3,045,576,500	\$2,686,929,509	\$174,650,695
<b>Total:</b>	<b>\$10,305,279,473</b>	<b>\$8,794,527,758</b>	<b>\$571,644,795</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$2,987,409,821</b>	<b>\$742,143,874</b>	<b>\$48,239,426</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$3,778,149,500	\$2,205,363,291	\$143,348,651
Nondurable Goods 424	\$1,188,333,188	\$534,227,557	\$34,724,777
Electronic Markets, Agents & Brokers 425	\$25,782,117	\$15,168,483	\$985,957
<b>Total:</b>	<b>\$4,992,264,805</b>	<b>\$2,754,759,331</b>	<b>\$179,059,385</b>
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$261,521,749</b>	<b>\$174,996,312</b>	<b>\$11,374,772</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$2,424,438,856</b>	<b>\$1,685,484,846</b>	<b>\$109,556,548</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$464,105,138</b>	<b>\$339,401,316</b>	<b>\$22,061,092</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,085,341,411</b>	<b>\$934,023,635</b>	<b>\$60,711,579</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$4,088,356,535</b>	<b>\$1,134,381,298</b>	<b>\$73,734,848</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$2,691,886,654</b>	<b>\$2,000,501,854</b>	<b>\$130,032,802</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$422,847,098</b>	<b>\$395,940,084</b>	<b>\$25,736,149</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$619,197,471	\$572,343,572	\$37,202,355
Restaurants, Food Services & Drinking Places 722	\$3,395,001,901	\$3,258,292,346	\$211,789,062
<b>Total:</b>	<b>\$4,014,199,372</b>	<b>\$3,830,635,918</b>	<b>\$248,991,417</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$985,749,358	\$826,354,593	\$53,713,111
Personal Service 812	\$295,738,919	\$265,096,162	\$17,231,317
Religious, Civic & Other Organization 813, 814	\$27,242,676	\$18,203,640	\$1,183,260
<b>Total:</b>	<b>\$1,308,730,953</b>	<b>\$1,109,654,395</b>	<b>\$72,127,688</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$20,626,545</b>	<b>\$19,340,091</b>	<b>\$1,257,106</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$65,979,391,038</b>	<b>\$41,005,737,724</b>	<b>\$2,665,374,432</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

1st Quarter, 2020

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>	<b>5.03%</b>			
Water Supply		\$291,540,968	\$275,723,969	\$13,866,156
Miscellaneous		\$32,995,224	\$32,397,336	\$1,629,263
<b>Total:</b>		<b>\$324,536,192</b>	<b>\$308,121,305</b>	<b>\$15,495,419</b>
<b>Sewer Collection</b>	<b>3.85%</b>			
Sewerage Systems		\$104,737,365	\$38,391,253	\$1,478,827
Miscellaneous		\$90,578,869	\$59,254,069	\$2,282,469
<b>Total:</b>		<b>\$195,316,234</b>	<b>\$97,645,322</b>	<b>\$3,761,296</b>
<b>Power</b>	<b>3.87%</b>			
<b>Total:</b>		<b>\$2,470,826,181</b>	<b>\$2,074,317,024</b>	<b>\$80,346,594</b>
<b>Gas Distribution/telegraph</b>	<b>3.85%</b>			
<b>Total:</b>		<b>\$594,456,665</b>	<b>\$592,248,172</b>	<b>\$22,813,400</b>
<b>Motor Transportation</b>	<b>1.93%</b>			
Local/suburban Transit		\$153,447,796	\$75,730,727	\$1,458,578
Trucking		\$861,400,112	\$267,316,034	\$5,148,529
Railroads		\$18,838,852	\$13,885,464	\$267,433
Miscellaneous		\$234,603,691	\$133,536,538	\$2,571,902
<b>Total:</b>		<b>\$1,268,290,451</b>	<b>\$490,468,763</b>	<b>\$9,446,442</b>
<b>Urban Transportation</b>	<b>0.64%</b>			
Local/suburban Transit		\$64,100,430	\$55,588,073	\$356,873
Trucking		\$72,132,421	\$52,294,837	\$335,732
Miscellaneous		\$117,967,075	\$77,117,636	\$495,098
<b>Total:</b>		<b>\$254,199,926</b>	<b>\$185,000,546</b>	<b>\$1,187,703</b>
<b>Other Public Service</b>	<b>1.93%</b>			
Water Transport		\$80,494,002	\$29,811,038	\$574,160
Miscellaneous		\$252,631,147	\$38,326,372	\$738,170
<b>Total:</b>		<b>\$333,125,149</b>	<b>\$68,137,410</b>	<b>\$1,312,330</b>
<b>Log Hauling Over Public Highways</b>	<b>1.37%</b>			
<b>Total:</b>		<b>\$52,165,286</b>	<b>\$32,162,005</b>	<b>\$440,486</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$5,492,916,084</b>	<b>\$3,848,100,547</b>	<b>\$134,803,670</b>

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.**