

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Calendar Year, 2018**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January to December 2018**

**Research and Fiscal Analysis Division  
Kathy Oline, Assistant Director**

**Contact: (360) 534-1550**

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# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

## TABLE OF CONTENTS

### OVERVIEW

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

**Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING**  
Amounts by Tax Types and Tax Classifications

**Table 3&4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES**  
Previous to Current Period Comparison

**Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)**  
**TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS<sup>1</sup>)**

**Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS<sup>1</sup>)**

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

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

### APPENDIX A: FREQUENTLY ASKED QUESTIONS

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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)

Calendar Year, 2018

| Industry and NAICS Number                              | Current Units | Gross Business Income   |
|--|---------------|-------------------------|
| <b>Agriculture, Forestry, Fishing 11</b>               |               |                         |
| Crop & Animal Production 111,112                       | 1978          | \$1,427,743,106         |
| Forestry & Logging 113                                 | 952           | \$1,854,509,691         |
| Fishing & Hunting 114                                  | 294           | \$304,179,524           |
| Ag & Forestry Support Activities 115                   | 1284          | \$791,371,418           |
| <b>Total:</b>  | <b>4,508</b>  | <b>\$4,377,803,739</b>  |
| <b>Mining 21</b>                                       |               |                         |
| Sand & Gravel, Quarrying 2123                          | 126           | \$377,200,920           |
| Other Extraction & Support Act. 211, 2121, 2122, 213   | 59            | \$147,939,101           |
| <b>Total:</b>  | <b>185</b>    | <b>\$525,140,021</b>    |
| <b>Utilities 22</b>                                    |               |                         |
| Hydroelectric Power Generation 221111                  | 20            | \$1,541,053,216         |
| Alternative Power Generation 221114-221117             | 23            | \$204,806,069           |
| Other Electric Power Generation 221112, 221113, 221118 | 8             | \$933,733,194           |
| Electric Power Generation & Trans. 221121, 221122      | 59            | \$7,880,702,895         |
| Natural Gas Distribution 2212                          | 14            | \$854,102,649           |
| Water & Sewer 2213                                     | 699           | \$4,384,808,937         |
| <b>Total:</b>  | <b>823</b>    | <b>\$15,799,206,960</b> |
| <b>Construction 23</b>                                 |               |                         |
| Residential Building & Remodeling 2361                 | 19,534        | \$11,549,831,932        |
| Nonresidential Building 2362                           | 1,263         | \$17,045,204,519        |
| Heavy Construction & Highways 237                      | 1,354         | \$7,173,476,281         |
| Special Trade Contractors 238                          | 30,697        | \$31,593,116,070        |
| Electrical 23821                                       | 3,274         | \$6,136,645,195         |
| Plumbing & Heating 23822                               | 3,431         | \$5,794,024,036         |
| Painting 23832   | 4,086         | \$1,172,420,714         |
| Masonry/drywall 23814, 23831                           | 1,909         | \$1,923,016,410         |
| Roofing 23816  | 1,215         | \$1,462,416,330         |
| Other Contractors 238 Not Listed Above                 | 16,782        | \$15,104,593,385        |
| <b>Total:</b>  | <b>52,848</b> | <b>\$67,361,628,802</b> |
| <b>Manufacturing 31-33</b>                             |               |                         |
| Food Products 311                                      | 1,536         | \$18,572,054,175        |
| Milling Of Grains 3112                                 | 33            | \$852,748,485           |
| Fruits & Vegetables 3114                               | 113           | \$4,719,922,363         |
| Dairy Products 3115                                    | 40            | \$2,477,060,996         |
| Meat Products 3116                                     | 104           | \$2,133,403,465         |
| Seafood Products 3117                                  | 57            | \$2,986,886,577         |
| Bakery Products 3118                                   | 766           | \$1,997,255,455         |
| Other Food Items 3111, 3113, 3119                      | 423           | \$3,404,776,834         |
| Beverages 312  | 1,361         | \$2,556,889,429         |
| Textiles 313,314                                       | 701           | \$935,615,097           |
| Apparel 315  | 497           | \$216,820,905           |
| Leather & Allied Products 316                          | 100           | \$134,527,653           |
| Lumber & Wood Products 321                             | 659           | \$9,054,838,498         |
| Sawmills 3211  | 100           | \$3,766,009,860         |
| Plywood & Trusses 3212                                 | 50            | \$1,430,924,446         |

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                         | Current Units | Gross Business Income    |
|---|---------------|--------------------------|
| Millwork, Windows, Wood Products 3219             | 509           | \$3,857,904,192          |
| Paper Products 322                                | 123           | \$7,439,741,744          |
| Pulp & Paper Mills 3221                           | 37            | \$5,557,698,066          |
| Other Paper Products 3222                         | 86            | \$1,882,043,678          |
| Commercial Printing 323                           | 1084          | \$907,258,678            |
| Petroleum & Coal Products 324                     | 39            | \$24,268,396,874         |
| Petroleum Refining 32411                          | 17            | \$23,483,942,932         |
| Asphalt/petroleum/coal Products 32412, 32419      | 22            | \$784,453,942            |
| Chemicals 325                                     | 892           | \$8,134,402,996          |
| Chemicals, Pesticides & Fertilizers 3251, 3253    | 113           | \$3,143,047,813          |
| Resins, Synthetic Fibers & Filaments 3252         | 33            | \$1,467,093,333          |
| Pharmaceuticals 3254                              | 433           | \$1,939,363,424          |
| Paint, Coating & Adhesives 3255                   | 35            | \$130,615,366            |
| Soap, Cleaning Compound & Toiletries 3256         | 194           | \$774,636,668            |
| Other Chemical Products 3259                      | 84            | \$679,646,392            |
| Plastics & Rubber Products 326                    | 281           | \$3,426,573,038          |
| Nonmetallic Minerals 327                          | 532           | \$3,321,276,210          |
| Primary Metals 331                                | 164           | \$3,300,477,116          |
| Iron & Steel Mills 3311, 3312                     | 75            | \$1,453,383,525          |
| Aluminum Smelting 3313                            | 21            | \$923,245,442            |
| Other Nonferrous Metals 3314                      | 20            | \$147,925,833            |
| Foundries 3315                                    | 48            | \$775,922,316            |
| Fabricated Metal Products 332                     | 1,662         | \$7,152,544,737          |
| Machinery 333                                     | 875           | \$6,733,917,831          |
| Farm & Construction Implements 3331               | 98            | \$727,106,915            |
| Industrial Machinery 3332                         | 171           | \$1,490,336,168          |
| Commercial & Other Equipment 3333-3336 & 3339     | 606           | \$4,516,474,748          |
| Computers & Electronics 334                       | 686           | \$11,284,023,178         |
| Computer Hardware 3341                            | 42            | \$414,270,957            |
| Telephone & Communications Equipment 3342         | 86            | \$578,183,835            |
| Audio & Video Equipment 3343                      | 42            | \$180,304,861            |
| Semiconductors 3344                               | 124           | \$3,529,256,659          |
| Instruments 3345                                  | 312           | \$6,461,509,283          |
| Software, Other Magnetic & Optical Media 3346     | 80            | \$120,497,583            |
| Electrical Equipment & Appliances 335             | 231           | \$2,486,330,329          |
| Lighting Equipment 3351                           | 70            | \$401,103,385            |
| Household Appliances 3352                         | 14            | \$9,988,204              |
| Other Electric Equipment 3353, 3359               | 147           | \$2,075,238,740          |
| Transportation Equipment 336                      | 608           | \$92,196,124,064         |
| Motor Vehicles & Parts 3361, 3362, 3363           | 162           | \$2,026,970,477          |
| Aircraft, Aerospace & Parts 3364                  | 143           | \$88,666,375,239         |
| Ships & Boats 3366                                | 235           | \$1,365,199,305          |
| Railroad, Other Transportation Equip. 3365, 3369  | 68            | \$137,579,043            |
| Furniture & Related Products 337                  | 859           | \$1,691,204,993          |
| Other Manufacturing 339                           | 2,671         | \$5,334,259,820          |
| Other Medical Equip & Supplies 339112, 339115     | 172           | \$662,682,256            |
| Dental Laboratories 339116                        | 332           | \$187,884,621            |
| Sporting And Athletic Goods 33992                 | 193           | \$843,064,329            |
| All Other Miscellaneous Mfg 3399 Not Listed Above | 1974          | \$3,640,628,614          |
| <b>Total:</b>                                     | <b>15,561</b> | <b>\$209,147,277,365</b> |

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                         | Current Units | Gross Business Income    |
|---|---------------|--------------------------|
| <b>Wholesale Trade 42</b>                         |               |                          |
| Durable Goods 423                                 | 11,387        | \$86,374,025,691         |
| Motor Vehicles & Parts 4231                       | 866           | \$14,135,083,230         |
| Furniture & Home Furnishings 4232                 | 665           | \$2,022,291,118          |
| Lumber & Construction Materials 4233              | 933           | \$9,519,468,263          |
| Professional & Commercial Equipment 4234          | 1,960         | \$14,727,537,432         |
| Metal & Mineral (except Petroleum) 4235           | 389           | \$3,826,896,253          |
| Electrical Equipment 4236                         | 1,428         | \$11,449,303,133         |
| Hardware, Plumbing, Heating Equipment 4237        | 690           | \$4,837,457,069          |
| Machinery & Equipment 4238                        | 2,394         | \$14,892,632,301         |
| Sporting & Recreational Goods & Supplies 423910   | 504           | \$1,515,080,503          |
| Toy & Hobby Goods & Supplies 423920               | 169           | \$5,341,681,238          |
| Other Misc Durable Goods 423930, 423940, 42399C   | 1389          | \$4,106,595,151          |
| Nondurable Goods: 424                             | 9,995         | \$88,333,869,570         |
| Paper & Paper Products 4241                       | 386           | \$2,779,801,013          |
| Drugs & Sundries 4242                             | 520           | \$9,891,459,904          |
| Apparel 4243                                      | 677           | \$4,969,544,421          |
| Food Products 4244                                | 2,704         | \$36,570,574,211         |
| Farm Products 4245                                | 515           | \$1,884,731,126          |
| Chemicals & Plastics 4246                         | 561           | \$3,298,143,649          |
| Petroleum Products 4247                           | 208           | \$11,370,455,918         |
| Beer & Ale 424810                                 | 218           | \$1,141,372,005          |
| Wine & Distilled Alcoholic Beverages 424820       | 848           | \$4,576,470,163          |
| Farm Supplies 42491                               | 355           | \$4,203,993,031          |
| Tobacco & Tobacco Products 42494                  | 98            | \$1,218,745,245          |
| Other Misc Nondurable Goods 4249 Not Listed Above | 2,905         | \$6,428,578,884          |
| Electronic Markets, Agents, Brokers 425           | 577           | \$1,119,507,572          |
| <b>Total:</b>                                     | <b>21,959</b> | <b>\$175,827,402,833</b> |
| <b>Retail Trade 44-45</b>                         |               |                          |
| Motor Vehicles & Parts 441                        | 3,660         | \$29,487,678,992         |
| New & Used Auto Dealers 4411                      | 1,546         | \$22,563,339,517         |
| Rv, Boat, Motorcycle Dealers 4412                 | 680           | \$2,995,850,529          |
| Automotive Parts & Tires 4413                     | 1,434         | \$3,928,488,946          |
| Furniture & Home Furnishings 442                  | 2,262         | \$3,854,382,782          |
| Electronics & Appliances 443                      | 2,998         | \$8,201,404,339          |
| Household Appliances 443141                       | 229           | \$641,658,945            |
| Electronic Stores 443142                          | 2,769         | \$7,559,745,394          |
| Bldg. Materials, Garden Supplies 444              | 3,057         | \$11,803,419,574         |
| Building Materials 4441                           | 1,898         | \$10,148,411,341         |
| Lawn & Garden Supplies 4442                       | 1159          | \$1,655,008,233          |
| Food & Beverages (off-premises) 445               | 4,542         | \$18,534,189,577         |
| Grocery & Convenience Stores 4451                 | 2,166         | \$16,108,905,266         |
| Other Food Stores/specialty Foods 4452            | 1542          | \$1,828,175,314          |
| Beer, Wine And Liquor Stores 4453                 | 834           | \$597,108,997            |
| Drug Stores & Personal Care Stores 446            | 3,829         | \$11,288,424,039         |
| Gas Stations (incl. Convenience Stores) 447       | 1,596         | \$11,251,441,060         |
| Apparel & Accessories 448                         | 5,715         | \$6,527,242,541          |
| Clothing Stores 4481                              | 4,195         | \$5,350,670,494          |
| Shoe Stores 4482                                  | 198           | \$407,931,874            |
| Jewelry & Luggage Stores 4483                     | 1322          | \$768,640,173            |
| Sporting Goods, Toy/hobby/book/music 451          | 4,298         | \$4,274,463,629          |
| Sporting Goods 45111                              | 1,886         | \$2,480,045,863          |
| Hobby & Toy Stores 45112                          | 808           | \$868,377,681            |
| Sewing Supplies 45113                             | 345           | \$167,378,331            |
| Musical Instruments 45114                         | 260           | \$197,162,138            |
| Book, Periodical & Music Stores 45121             | 999           | \$561,499,616            |

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE



**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                          | Current Units | Gross Business Income    |
|--|---------------|--------------------------|
| Department Stores 4522                             | 23            | \$1,712,637,000          |
| Warehouse Clubs And Superstores 452311             | 9             | \$27,382,123,798         |
| All Other General Merchandise Stores 452319        | 269           | \$864,353,387            |
| Electronic Shopping And Mail-order Houses 4541     | 1806          | \$5,246,194,640          |
| Miscellaneous Retailers 453, 4542, 4543            | 24,191        | \$19,733,713,636         |
| <b>Total:</b>                                      | <b>58,255</b> | <b>\$160,161,668,994</b> |
| <b>Transportation 48-492</b>                       |               |                          |
| Air Transportation 481                             | 67            | \$120,593,145            |
| Railroads 482                                      | 18            | \$204,607,350            |
| Water Transportation 483                           | 73            | \$219,289,930            |
| Truck Transportation 484                           | 7,157         | \$6,499,338,843          |
| Transit & Ground Passenger Transport 485           | 3112          | \$808,945,790            |
| Pipeline Transportation 486                        | 8             | \$98,106,042             |
| Scenic & Sightseeing Transportation 487            | 375           | \$188,482,853            |
| Support Activities For Transportation 488          | 1,664         | \$6,394,115,650          |
| Postal Service, Couriers And Messengers 491, 492   | 1612          | \$733,350,205            |
| <b>Total:</b>                                      | <b>14,086</b> | <b>\$15,266,829,808</b>  |
| <b>Warehousing &amp; Storage 493</b>               |               |                          |
| <b>Total:</b>                                      | <b>262</b>    | <b>\$1,062,027,932</b>   |
| <b>Information 51</b>                              |               |                          |
| Publishing (except Internet) 511                   | 1700          | \$5,986,427,662          |
| Newspapers 51111                                   | 127           | \$398,494,895            |
| Books & Periodicals 51112, 51113                   | 674           | \$468,590,975            |
| Software 5112                                      | 719           | \$4,454,520,121          |
| Other Publishers 51114, 51119                      | 180           | \$664,821,671            |
| Motion Picture Production 512                      | 1898          | \$1,267,407,837          |
| Radio & Tv Broadcasting, Cable Tv 515              | 245           | \$3,030,793,867          |
| Telecommunications 517                             | 846           | \$12,355,763,834         |
| Wired Telecommunications Carriers 517311           | 322           | \$3,714,895,828          |
| Wireless Telecommunications Carriers 517312        | 165           | \$5,463,074,791          |
| Satellite And Other Telecommunications 5174, 5179  | 359           | \$3,177,793,215          |
| Isps, Web Search Portals, Data Proc. Svcs. 518     | 1087          | \$2,831,997,948          |
| Other Information Services 519                     | 766           | \$2,036,682,579          |
| <b>Total:</b>                                      | <b>6,542</b>  | <b>\$27,509,073,727</b>  |
| <b>Finance, Insurance, Real Estate 52-53</b>       |               |                          |
| Banks & Credit Unions 521, 522                     | 2,112         | \$22,845,472,653         |
| Securities & Other Financial Investment 523, 525   | 3,102         | \$10,796,883,741         |
| Insurance Agents & Brokers 524                     | 4,403         | \$8,983,614,958          |
| Real Estate Agents & Brokers 531                   | 8,238         | \$6,572,448,956          |
| Rental Of Tangible Personal Property 532           | 2,512         | \$6,589,633,168          |
| Lessors Of Nonfinancial Intangibles 533            | 177           | \$596,589,226            |
| <b>Total:</b>                                      | <b>20,544</b> | <b>\$56,384,642,702</b>  |
| <b>Business, Personal And Other Services 54-92</b> |               |                          |
| Professional, Scientific & Technical Services 54   | 63,529        | \$64,168,466,298         |
| Legal Services 5411                                | 6,912         | \$5,704,998,208          |
| Accounting Services 5412                           | 6,924         | \$3,582,974,386          |
| Architectural Services 54131                       | 1,756         | \$1,768,470,387          |
| Engineering Services 54133                         | 2,632         | \$5,995,567,925          |
| Other Related Services 54132, 54134-54138          | 2,041         | \$825,825,726            |
| Specialized Design Services 5414                   | 4,847         | \$1,183,484,236          |
| Computer System Design Services 5415               | 9,322         | \$22,892,817,087         |
| Consulting Services 5416                           | 15,788        | \$11,829,911,931         |

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                       | Current Units  | Gross Business Income    |
|---|----------------|--------------------------|
| Scientific Research & Development Services 5417 | 831            | \$3,846,396,453          |
| Advertising & Public Relations 5418             | 1556           | \$1,716,707,898          |
| Other Professional Services 5419                | 10,920         | \$4,821,312,061          |
| Management Services 55                          | 499            | \$464,753,944            |
| Administrative & Support Services 561           | 27,812         | \$25,795,580,177         |
| Employment Services 5613                        | 1444           | \$3,787,846,211          |
| Travel Services 5615                            | 955            | \$1,414,361,609          |
| Investigation & Security Services 5616          | 1158           | \$1,467,833,147          |
| Building Services & Janitorial 5617             | 17,889         | \$3,885,077,276          |
| Other 5611, 5612, 5614, 5619                    | 6,366          | \$15,240,461,934         |
| Waste Treatment/collection 562                  | 699            | \$4,030,115,347          |
| Schools (public, Private, Technical) 61         | 8,557          | \$3,049,623,452          |
| Health Services 62                              | 27,438         | \$51,046,065,363         |
| Ambulatory Health Care Services 621             | 21,381         | \$23,897,449,633         |
| Physicians 6211                                 | 3,516          | \$9,477,130,503          |
| Dentists 6212                                   | 3,473          | \$3,872,641,446          |
| Other Health Practitioners 6213                 | 12,625         | \$3,691,979,753          |
| Outpatient Care Centers 6214                    | 866            | \$3,529,223,102          |
| Medical & Diagnostic Laboratories 6215          | 217            | \$1,345,382,576          |
| Home Health Care 6216                           | 333            | \$1,258,710,201          |
| Other Ambulatory Health Care 6219               | 351            | \$722,382,052            |
| Hospitals 622                                   | 159            | \$22,352,745,859         |
| Nursing & Retirement Homes 623                  | 885            | \$2,620,996,174          |
| Social Services & Day Care 624                  | 5,013          | \$2,174,873,697          |
| Arts, Entertainment, & Recreation 71            | 9,848          | \$4,123,397,562          |
| Performing Arts, Spectator Sports 711           | 5,669          | \$1,700,017,477          |
| Museums, Historical Sites, Etc. 712             | 147            | \$121,762,319            |
| Amusement, Gambling, Recreation 713             | 4,032          | \$2,301,617,766          |
| Accommodations 721                              | 4,055          | \$4,395,779,043          |
| Restaurants, Food Services 7223, 7225           | 15,140         | \$16,322,640,992         |
| Drinking Places 7224                            | 1,218          | \$1,010,976,238          |
| Auto Repair & Services 8111                     | 6,559          | \$3,217,432,315          |
| Other Repair Services 8112-8114                 | 5,206          | \$2,489,214,747          |
| Personal Services 812                           | 20,659         | \$3,839,187,206          |
| Personal Care (barber, Beauty, Etc.) 8121       | 14,277         | \$1,620,002,351          |
| Death Care Services 8122                        | 247            | \$245,724,647            |
| Laundry & Dry Cleaning 8123                     | 783            | \$496,981,897            |
| Other Personal Services 8129                    | 5,352          | \$1,476,478,311          |
| Religious, Civic & Other Organizations 813, 814 | 1953           | \$1,057,002,579          |
| Public Administration, 92                       | 368            | \$680,415,583            |
| <b>Total:</b>                                   | <b>193,540</b> | <b>\$185,690,650,846</b> |
| <b>Total All Industries</b>                     |                |                          |
| <b>Total:</b>                                   | <b>389,113</b> | <b>\$919,113,353,729</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.)

Calendar Year, 2018

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

| 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   | \$215,545,504            | \$7,943,856              | \$207,601,648            | 0.00484 | \$1,004,792             |
| 2        | Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing | 30   | \$7,141,052,216          | \$297,927,364            | \$6,843,124,852          | 0.00138 | \$9,443,512             |
| 3        | Travel Agent Com; Intl Charter Freight Brokers; Stevedoring;Tour Operators; Assisted Living Facilities             | 28   | \$9,843,140,957          | \$3,477,293,915          | \$6,365,847,042          | 0.00275 | \$17,506,079            |
| 4        | Insurance Agents/Insurance Brokers Commission/Child Care   | 14   | \$3,166,454,013          | \$496,608,105            | \$2,669,845,908          | 0.00484 | \$12,922,054            |
| 5        | Prescription Drug Warehousing; Split or Proc Dried Peas in Washington  | 21   | \$7,215,286,938          | \$181,356,713            | \$7,033,930,225          | 0.00138 | \$9,706,824             |
| 6        | Processing for Hire/Printing and Publishing  | 10   | \$2,168,649,025          | \$134,426,538            | \$2,034,222,487          | 0.00484 | \$9,845,637             |
| 7        | Manufacturing  | 7    | \$28,201,839,747         | \$885,641,617            | \$27,316,198,130         | 0.00484 | \$132,210,399           |
| 8        | Royalties  | 80   | \$3,772,844,461          | \$300,368,055            | \$3,472,476,406          | 0.015   | \$52,087,146            |
| 9        | Wholesaling  | 3    | \$257,297,501,813        | \$81,548,691,696         | \$175,748,810,117        | 0.00484 | \$850,624,241           |
| 10       | Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers                          | 11   | \$6,840,513,922          | \$722,395,117            | \$6,118,118,805          | 0.00484 | \$29,611,695            |
| 11       | Public/Nonprofit Hospitals; Qualified Co-ops   | 55   | \$18,979,172,883         | \$8,332,992,976          | \$10,646,179,907         | 0.015   | \$159,692,699           |
| 12       | For Profit Hospitals; Scientific R&D   | 135  | \$1,306,815,984          | \$705,808,855            | \$601,007,129            | 0.015   | \$9,015,107             |
| 13       | Cleanup of Radioactive Waste for US Government   | 83   | \$2,992,483,008          | \$1,685,180              | \$2,990,797,828          | 0.00471 | \$14,086,658            |
| 14       | Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)                              | 4    | \$163,976,229,824        | \$40,160,780,475         | \$123,815,449,349        | 0.015   | \$1,857,231,740         |
| 15       | Gambling Contests of Chance (\$50,000 a year or greater)   | 192  | \$526,482,155            | \$192,622,334            | \$333,859,821            | 0.0163  | \$5,441,915             |
| 16       | Retailing of Interstate Transportation Equip   | 19   | \$1,664,375,354          | \$280,015,413            | \$1,384,359,941          | 0.00484 | \$6,700,302             |
| 17       | Retailing  | 2    | \$271,918,144,747        | \$52,095,580,571         | \$219,822,564,176        | 0.00471 | \$1,035,364,277         |
| 18       | Non-Manufacturing Aerospace Product Development  | 188  | \$464,360,738            | \$17,541,622             | \$446,819,116            | 0.009   | \$4,021,372             |
| 19       | Federal Aviation Administration (FAR) Repair Station   | 189  | \$389,451,257            | \$5,386,745              | \$384,064,512            | 0.0029  | \$1,115,323             |
| 20       | Manufacturing of Aluminum Smelter  | 190  | \$0                      | \$0                      | \$0                      | 0.0029  | \$0                     |
| 21       | Wholesaling of Manufactured Aluminum   | 191  | \$0                      | \$0                      | \$0                      | 0.0029  | \$0                     |
| 22       | Manufacturing of Solar Energy Systems  | 127  | \$76,201,881             | \$1,269,517              | \$74,932,364             | 0.00275 | \$206,064               |
| 23       | Wholesaling of Solar Energy Systems  | 128  | \$112,183,902            | \$89,687,479             | \$22,496,423             | 0.00275 | \$61,865                |
| 24       | Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling  | 195  | \$21,976,544,983         | \$11,636,848             | \$21,964,908,135         | 0.0029  | \$63,786,093            |
| 25       | Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling  | 196  | \$23,303,167,611         | \$11,357,892,369         | \$11,945,275,242         | 0.0029  | \$34,689,079            |
| 26       | Retailing of Commercial Airplanes, Components, or Aerospace Tooling  | 197  | \$39,941,513,799         | \$14,102,018,471         | \$25,839,495,328         | 0.0029  | \$75,037,894            |
| 27       | Publication of Newspapers  | 126  | \$439,409,568            | \$2,092,533              | \$437,317,035            | 0.0035  | \$1,530,610             |
| 28       | Parimutuel Wagering  | 193  | \$0                      | \$0                      | \$0                      | 0.0013  | \$0                     |
| 29       | Processing for Hire Timber Products  | 300  | \$220,893,573            | \$374,831                | \$220,518,742            | 0.00342 | \$755,056               |
| 30       | Extracting Timber, Extracting for Hire Timber  | 301  | \$518,403,432            | \$20,447,957             | \$497,955,475            | 0.00342 | \$1,705,000             |
| 31       | Manufacturing of Timber or Wood Products   | 302  | \$4,641,851,973          | \$394,631,737            | \$4,247,220,236          | 0.00342 | \$14,542,482            |
| 32       | Wholesaling of Timber or Wood Products   | 303  | \$11,294,504,532         | \$5,775,035,559          | \$5,519,468,973          | 0.00342 | \$18,898,662            |
| 33       | Sale of Standing Timber  | 304  | \$68,012,491             | \$353,898                | \$67,658,593             | 0.00342 | \$231,663               |
| 34       | Manufacturers/Processors for Hire of Semiconductor Materials   | 607  | \$0                      | \$0                      | \$0                      | 0.00275 | \$0                     |
|          | <b>Total:</b>  |      | <b>\$890,673,032,291</b> | <b>\$221,600,508,346</b> | <b>\$669,072,523,945</b> |         | <b>\$4,429,076,240</b>  |
|          | <b>State Sales Tax and Use Tax</b>   |      |                          |                          |                          |         |                         |
| 35       | Retail Sales   | 1    | \$272,851,430,239        | \$102,677,905,678        | \$170,173,524,561        | 0.065   | \$11,061,279,096        |
| 36       | Use Tax  | 5    | \$7,391,563,170          | \$0                      | \$7,391,563,170          | 0.065   | \$480,451,606           |
| 37       | Motor Vehicle Sales / Leases   | 120  | \$14,629,521,876         | \$0                      | \$14,629,521,876         | 0.003   | \$43,888,566            |
| 38       | Self-Produced Fuel Use Tax   | 270  | \$88,070,136             | \$0                      | \$88,070,136             | 0.00963 | \$848,115               |
|          | <b>Total:</b>  |      | <b>\$294,960,585,421</b> | <b>\$102,677,905,678</b> | <b>\$192,282,679,743</b> |         | <b>\$11,586,467,383</b> |
|          | <b>State Public Utility Tax</b>  |      |                          |                          |                          |         |                         |
| 39       | Water Distribution   | 60   | \$1,578,906,876          | \$162,221,567            | \$1,416,685,309          | 0.05029 | \$71,245,104            |
| 40       | Sewer Collection   | 61   | \$765,338,010            | \$370,757,123            | \$394,580,887            | 0.03852 | \$15,199,256            |
| 41       | Power  | 49   | \$8,734,527,860          | \$1,561,871,396          | \$7,172,656,464          | 0.03873 | \$277,825,675           |
| 42       | Gas Distribution-Telegraph   | 26   | \$1,384,485,535          | \$7,642,044              | \$1,376,843,491          | 0.03852 | \$53,036,011            |
| 43       | Motor Transportation-Railroad-Railroad Car   | 8    | \$6,755,917,143          | \$4,765,004,933          | \$1,990,912,210          | 0.01926 | \$38,344,969            |
| 44       | Log Hauling Over Public Highways   | 125  | \$255,778,538            | \$103,442,690            | \$152,335,848            | 0.0137  | \$2,086,392             |
| 45       | Urban Transportation/Vessels Under 65 ft   | 12   | \$1,288,300,925          | \$465,871,504            | \$822,429,421            | 0.00642 | \$5,279,997             |
| 46       | Other Public Service Business  | 13   | \$1,524,385,806          | \$1,243,742,384          | \$280,643,422            | 0.01926 | \$5,405,192             |
|          | <b>Total:</b>  |      | <b>\$22,287,640,693</b>  | <b>\$8,680,553,641</b>   | <b>\$13,607,087,052</b>  |         | <b>\$468,422,596</b>    |

**Washington State Quarterly Business Review**

Table 2: SUMMARY OF EXCISE TAX RETURNS

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

Calendar Year, 2018

Note: When Petroleum Products Tax (Code 57) has \$0 amounts, the fund reached its limit and tax was temporarily not due during this period.

| Line No. | Tax Classification                            | Code | Gross Amount             | Deductions             | Taxable Amount           | Rate    | Tax Due              |
|----------|---|------|--------------------------|------------------------|--------------------------|---------|----------------------|
|          | <b>Other Taxes</b>                            |      |                          |                        |                          |         |                      |
| 47       | Litter Tax                                    | 36   | \$82,221,587,246         | \$0                    | \$82,221,587,246         | 0.00015 | \$12,333,238         |
| 48       | Tobacco Products/Cigars (less than \$0.69)    | 20   | \$24,590,802             | \$0                    | \$24,590,802             | 0.95    | \$23,361,262         |
| 49       | Cigar Tax (\$0.69 or more)                    | 194  | \$2,187,503              | \$0                    | \$2,187,503              | 0.65    | \$1,421,877          |
| 50       | Little Cigar Tax (acetate integrated filters) | 198  | \$17,642,570             | \$0                    | \$17,642,570             | 0.15125 | \$2,668,439          |
| 51       | Moist Snuff (1.2 oz. or less)                 | 162  | \$28,122,268             | \$0                    | \$28,122,268             | 2.526   | \$71,036,849         |
| 52       | Moist Snuff (more than 1.2 oz.)               | 163  | \$426,259                | \$0                    | \$426,259                | 2.105   | \$897,275            |
| 53       | Spirits Sales to On-premises Licensees        | 251  | \$168,329,988            | \$4,326,765            | \$164,003,223            | 0.137   | \$22,468,442         |
| 54       | Spirits Sales to Consumers                    | 252  | 681,981,194              | 161,453                | 681,819,741              | 0.205   | \$139,773,047        |
| 55       | Spirits Liter Sales to On-premises Licensees  | 253  | \$10,082,766             | \$0                    | \$10,082,766             | 2.4408  | \$24,610,015         |
| 56       | Spirits Liter Sales to Consumers              | 254  | 36,105,306               | 0                      | 36,105,306               | 3.7708  | \$136,145,888        |
| 57       | Refuse Collection                             | 64   | 1,990,761,458            | 616,253,202            | 1,374,508,256            | 0.036   | \$49,482,297         |
| 58       | Petroleum Tax                                 | 57   | \$15,045,611,437         | \$3,972,621,909        | \$11,072,989,528         | 0.003   | \$33,218,969         |
| 59       | Hazardous Substance                           | 65   | \$24,611,035,057         | \$858,521,189          | \$23,752,513,868         | 0.007   | \$166,267,597        |
| 60       | Intermediate Care Facility                    | 79   | \$172,408,536            | \$0                    | \$172,408,536            | 0.06    | \$10,344,512         |
| 61       | Solid Fuel Burning Device Fee                 | 59   | \$6,285                  | \$0                    | \$6,285                  | 30      | \$188,550            |
| 62       | Syrup Tax                                     | 54   | \$7,352,777              | \$0                    | \$7,352,777              | 1       | \$7,352,777          |
| 63       | Tire Fee                                      | 73   | \$4,582,556              | \$0                    | \$4,582,556              | 0.9     | \$4,124,300          |
| 64       | Studded Tire Fee                              | 77   | \$67,898                 | \$0                    | \$67,898                 | 4.5     | \$305,541            |
| 65       | Local E911 Wireline                           | 793  | \$11,669,609             | \$0                    | \$11,669,609             | 0.95    | \$11,086,129         |
| 66       | Local E911 Wireless Tax                       | 794  | \$68,304,749             | \$0                    | \$68,304,749             | 0.95    | \$64,889,512         |
| 67       | Local E911 VOIP Tax                           | 795  | \$13,699,618             | \$0                    | \$13,699,618             | 0.95    | \$13,014,637         |
| 68       | Local E911 Prepaid Wireless Tax               | 796  | \$11,921,268             | \$0                    | \$11,921,268             | 0.95    | \$11,325,205         |
|          | <b>Total:</b>                                 |      | <b>\$125,128,477,150</b> | <b>\$5,451,884,518</b> | <b>\$119,676,592,632</b> |         | <b>\$806,316,358</b> |

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name          | Previous Year  | CAL/2017 Taxable | Current Year   | CAL/2018 Taxable | Perc Change |
|----------|------------------------|----------------|------------------|----------------|------------------|-------------|
|          |                        | CAL/2017 Count |                  | CAL/2018 Count |                  |             |
| 0100     | UNINC. ADAMS COUNTY    | 2,684          | \$ 72,104,927    | 2,715          | \$ 97,204,036    | 34.81%      |
| 0101     | HATTON                 | 263            | \$ 379,337       | 287            | \$ 453,684       | 19.60%      |
| 0102     | LIND                   | 847            | \$ 3,608,046     | 950            | \$ 4,073,404     | 12.90%      |
| 0103     | OTHELLO                | 4,067          | \$ 170,497,231   | 4,038          | \$ 177,986,105   | 4.39%       |
| 0104     | RITZVILLE              | 2,482          | \$ 46,004,916    | 2,352          | \$ 45,031,979    | -2.12%      |
| 0105     | WASHTUCNA              | 496            | \$ 1,284,364     | 533            | \$ 1,359,328     | 5.84%       |
| 0199     | ADAMS COUNTY TOTAL     | 10,839         | \$ 293,878,821   | 10,875         | \$ 326,108,536   | 10.97%      |
|          |                        |                |                  |                |                  |             |
| 0200     | UNINC. ASOTIN COUNTY   | 2,942          | \$ 53,645,871    | 2,993          | \$ 60,862,426    | 13.45%      |
| 0201     | ASOTIN CITY            | 1,324          | \$ 7,785,704     | 1,342          | \$ 9,614,166     | 23.49%      |
| 0202     | CLARKSTON              | 4,516          | \$ 251,560,423   | 4,512          | \$ 267,582,815   | 6.37%       |
| 0299     | ASOTIN COUNTY TOTAL    | 8,782          | \$ 312,991,998   | 8,847          | \$ 338,059,407   | 8.01%       |
|          |                        |                |                  |                |                  |             |
| 0300     | UNINC. BENTON COUNTY   | 5,940          | \$ 292,743,287   | 6,061          | \$ 309,523,720   | 5.73%       |
| 0301     | BENTON CITY            | 3,378          | \$ 42,513,651    | 3,213          | \$ 41,417,454    | -2.58%      |
| 0302     | KENNEWICK              | 13,167         | \$ 2,024,430,731 | 12,918         | \$ 2,185,588,492 | 7.96%       |
| 0303     | PROSSER                | 4,772          | \$ 169,532,708   | 4,650          | \$ 171,424,703   | 1.12%       |
| 0304     | RICHLAND               | 12,302         | \$ 1,259,515,328 | 11,884         | \$ 1,329,523,203 | 5.56%       |
| 0305     | WEST RICHLAND          | 5,026          | \$ 116,907,793   | 4,854          | \$ 129,293,261   | 10.59%      |
| 0399     | BENTON COUNTY TOTAL    | 44,585         | \$ 3,905,643,498 | 43,580         | \$ 4,166,770,833 | 6.69%       |
|          |                        |                |                  |                |                  |             |
| 0400     | UNINC. CHELAN COUNTY   | 7,744          | \$ 454,332,004   | 7,807          | \$ 512,277,760   | 12.75%      |
| 0401     | CASHMERE               | 3,146          | \$ 52,743,323    | 3,162          | \$ 61,766,309    | 17.11%      |
| 0402     | CHELAN CITY            | 4,525          | \$ 209,635,936   | 4,357          | \$ 205,895,510   | -1.78%      |
| 0403     | ENTIAI                 | 1,554          | \$ 9,562,971     | 1,551          | \$ 11,489,960    | 20.15%      |
| 0404     | LEAVENWORTH            | 4,220          | \$ 198,787,090   | 4,053          | \$ 215,165,891   | 8.24%       |
| 0405     | WENATCHEE              | 10,634         | \$ 1,100,001,056 | 10,485         | \$ 1,153,006,219 | 4.82%       |
| 0499     | CHELAN COUNTY TOTAL    | 31,823         | \$ 2,025,062,380 | 31,415         | \$ 2,159,601,649 | 6.64%       |
|          |                        |                |                  |                |                  |             |
| 0500     | UNINC. CLALLAM COUNTY  | 7,197          | \$ 438,895,620   | 7,273          | \$ 469,529,885   | 6.98%       |
| 0501     | FORKS                  | 2,600          | \$ 55,746,844    | 2,482          | \$ 60,352,201    | 8.26%       |
| 0502     | PORT ANGELES           | 8,499          | \$ 369,550,414   | 8,184          | \$ 396,982,526   | 7.42%       |
| 0503     | SEQUIM                 | 6,929          | \$ 354,864,549   | 6,709          | \$ 395,878,966   | 11.56%      |
| 0599     | CLALLAM COUNTY TOTAL   | 25,225         | \$ 1,219,057,427 | 24,648         | \$ 1,322,743,578 | 8.51%       |
|          |                        |                |                  |                |                  |             |
| 0600     | UNINC. CLARK COUNTY    | 14,658         | \$ 2,116,616,151 | 14,594         | \$ 2,291,929,707 | 8.28%       |
| 0601     | BATTLE GROUND          | 8,093          | \$ 344,599,462   | 7,919          | \$ 366,062,595   | 6.23%       |
| 0602     | CAMAS                  | 8,973          | \$ 330,246,441   | 8,704          | \$ 403,496,334   | 22.18%      |
| 0603     | LA CENTER              | 3,533          | \$ 48,324,399    | 3,405          | \$ 32,846,377    | -32.03%     |
| 0604     | RIDGEFIELD             | 6,175          | \$ 174,416,554   | 6,166          | \$ 269,737,655   | 54.65%      |
| 0605     | VANCOUVER              | 21,971         | \$ 3,991,039,097 | 21,771         | \$ 4,337,873,066 | 8.69%       |
| 0606     | WASHOUGAL              | 6,883          | \$ 176,971,939   | 6,674          | \$ 199,054,154   | 12.48%      |
| 0607     | YACOLT                 | 2,185          | \$ 15,912,441    | 2,218          | \$ 13,514,667    | -15.07%     |
| 0699     | CLARK COUNTY TOTAL     | 72,471         | \$ 7,198,126,484 | 71,451         | \$ 7,914,514,555 | 9.95%       |
|          |                        |                |                  |                |                  |             |
| 0700     | UNINC. COLUMBIA COUNTY | 1,206          | \$ 32,270,202    | 1,259          | \$ 64,673,230    | 100.41%     |
| 0701     | DAYTON                 | 2,663          | \$ 34,907,914    | 2,602          | \$ 35,885,418    | 2.80%       |
| 0702     | STARBUCK               | 395            | \$ 830,048       | 433            | \$ 1,238,440     | 49.20%      |
| 0799     | COLUMBIA COUNTY TOTAL  | 4,264          | \$ 68,008,164    | 4,294          | \$ 101,797,088   | 49.68%      |
|          |                        |                |                  |                |                  |             |

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name              | Previous Year  | CAL/2017 Taxable | Current Year   | CAL/2018 Taxable | Perc Change |
|----------|----------------------------|----------------|------------------|----------------|------------------|-------------|
|          |                            | CAL/2017 Count |                  | CAL/2018 Count |                  |             |
| 0800     | UNINC. COWLITZ COUNTY      | 6,679          | \$ 268,069,498   | 6,663          | \$ 298,284,566   | 11.27%      |
| 0801     | CASTLE ROCK                | 2,911          | \$ 44,352,223    | 2,971          | \$ 49,025,721    | 10.54%      |
| 0802     | KALAMA                     | 3,142          | \$ 52,346,946    | 3,272          | \$ 64,491,348    | 23.20%      |
| 0803     | KELSO                      | 5,762          | \$ 272,659,388   | 5,723          | \$ 279,094,579   | 2.36%       |
| 0804     | LONGVIEW                   | 9,599          | \$ 923,265,608   | 9,353          | \$ 1,006,679,992 | 9.04%       |
| 0805     | WOODLAND                   | 5,026          | \$ 164,874,690   | 5,240          | \$ 178,543,779   | 8.29%       |
| 0899     | COWLITZ COUNTY TOTAL       | 33,119         | \$ 1,725,568,353 | 33,222         | \$ 1,876,119,985 | 8.73%       |
|          |                            |                |                  |                |                  |             |
| 0900     | UNINC. DOUGLAS COUNTY      | 4,934          | \$ 460,381,478   | 5,106          | \$ 514,398,499   | 11.73%      |
| 0901     | BRIDGEPORT                 | 1,050          | \$ 7,199,588     | 1,062          | \$ 8,918,641     | 23.88%      |
| 0902     | EAST WENATCHEE             | 6,203          | \$ 437,261,972   | 5,905          | \$ 467,947,392   | 7.02%       |
| 0903     | MANSFIELD                  | 658            | \$ 3,167,011     | 614            | \$ 2,610,507     | -17.57%     |
| 0904     | ROCK ISLAND                | 1,013          | \$ 6,778,647     | 1,068          | \$ 7,772,034     | 14.66%      |
| 0905     | WATERVILLE                 | 1,251          | \$ 7,933,209     | 1,313          | \$ 9,474,124     | 19.42%      |
| 0999     | DOUGLAS COUNTY TOTAL       | 15,109         | \$ 922,721,905   | 15,068         | \$ 1,011,121,197 | 9.58%       |
|          |                            |                |                  |                |                  |             |
| 1000     | UNINC. FERRY COUNTY        | 2,920          | \$ 31,423,766    | 2,971          | \$ 41,480,872    | 32.01%      |
| 1001     | REPUBLIC                   | 1,800          | \$ 18,819,129    | 1,731          | \$ 19,336,699    | 2.75%       |
| 1099     | FERRY COUNTY TOTAL         | 4,720          | \$ 50,242,895    | 4,702          | \$ 60,817,571    | 21.05%      |
|          |                            |                |                  |                |                  |             |
| 1100     | UNINC. FRANKLIN COUNTY     | 4,408          | \$ 164,707,177   | 4,325          | \$ 180,300,771   | 9.47%       |
| 1101     | CONNELL                    | 2,091          | \$ 27,069,628    | 2,037          | \$ 31,525,222    | 16.46%      |
| 1102     | KAHLOTUS                   | 552            | \$ 1,488,731     | 624            | \$ 1,797,759     | 20.76%      |
| 1103     | MESA                       | 1,005          | \$ 7,775,452     | 1,035          | \$ 10,023,431    | 28.91%      |
| 1104     | PASCO                      | 10,945         | \$ 1,333,597,814 | 10,830         | \$ 1,432,202,852 | 7.39%       |
| 1199     | FRANKLIN COUNTY TOTAL      | 19,001         | \$ 1,534,638,802 | 18,851         | \$ 1,655,850,035 | 7.90%       |
|          |                            |                |                  |                |                  |             |
| 1200     | UNINC. GARFIELD COUNTY     | 786            | \$ 16,129,207    | 834            | \$ 14,803,743    | -8.22%      |
| 1201     | POMEROY                    | 1,630          | \$ 16,185,659    | 1,634          | \$ 17,586,729    | 8.66%       |
| 1299     | GARFIELD COUNTY TOTAL      | 2,416          | \$ 32,314,866    | 2,468          | \$ 32,390,472    | 0.23%       |
|          |                            |                |                  |                |                  |             |
| 1300     | UNINC. GRANT COUNTY        | 6,020          | \$ 401,397,198   | 6,133          | \$ 467,636,310   | 16.50%      |
| 1301     | COULEE CITY                | 1,171          | \$ 6,449,022     | 1,160          | \$ 6,893,722     | 6.90%       |
| 1302     | ELECTRIC CITY              | 1,023          | \$ 7,549,634     | 1,053          | \$ 10,108,713    | 33.90%      |
| 1303     | EPHRATA                    | 4,618          | \$ 166,898,633   | 4,503          | \$ 172,931,645   | 3.62%       |
| 1304     | GEORGE                     | 765            | \$ 17,440,248    | 746            | \$ 14,109,172    | -19.10%     |
| 1305     | GRAND COULEE               | 1,685          | \$ 32,027,865    | 1,674          | \$ 35,520,912    | 10.91%      |
| 1306     | HARTLINE                   | 512            | \$ 832,471       | 490            | \$ 899,821       | 8.09%       |
| 1307     | KRUPP                      | 223            | \$ 213,511       | 197            | \$ 258,498       | 21.07%      |
| 1308     | MATTAWA                    | 1,727          | \$ 28,763,355    | 1,721          | \$ 27,620,655    | -3.97%      |
| 1309     | MOSES LAKE                 | 8,569          | \$ 737,663,004   | 8,441          | \$ 762,840,707   | 3.41%       |
| 1310     | QUINCY                     | 4,224          | \$ 416,807,207   | 4,118          | \$ 920,292,158   | 120.80%     |
| 1311     | ROYAL CITY                 | 1,642          | \$ 26,619,157    | 1,617          | \$ 32,421,478    | 21.80%      |
| 1312     | SOAP LAKE                  | 1,477          | \$ 9,900,810     | 1,509          | \$ 11,391,287    | 15.05%      |
| 1313     | WARDEN                     | 1,776          | \$ 23,483,333    | 1,792          | \$ 25,380,142    | 8.08%       |
| 1315     | WILSON CREEK               | 478            | \$ 1,148,049     | 525            | \$ 1,138,979     | -0.79%      |
| 1399     | GRANT COUNTY TOTAL         | 35,910         | \$ 1,877,193,497 | 35,679         | \$ 2,489,444,199 | 32.62%      |
|          |                            |                |                  |                |                  |             |
| 1400     | UNINC. GRAYS HARBOR COUNTY | 5,877          | \$ 219,497,868   | 5,799          | \$ 239,996,488   | 9.34%       |
| 1401     | ABERDEEN                   | 6,721          | \$ 426,188,865   | 6,268          | \$ 449,142,979   | 5.39%       |
| 1402     | COSMOPOLIS                 | 1,408          | \$ 21,726,621    | 1,447          | \$ 22,750,748    | 4.71%       |
| 1403     | ELMA                       | 3,221          | \$ 61,018,321    | 3,153          | \$ 87,579,658    | 43.53%      |
| 1404     | HOQUIAM                    | 3,664          | \$ 78,574,919    | 3,577          | \$ 83,946,346    | 6.84%       |
| 1405     | MCCLEARY                   | 2,023          | \$ 12,727,430    | 2,087          | \$ 15,641,566    | 22.90%      |
| 1406     | MONTESANO                  | 3,477          | \$ 55,009,357    | 3,395          | \$ 61,046,947    | 10.98%      |
| 1407     | OAKVILLE                   | 1,236          | \$ 5,063,081     | 1,218          | \$ 6,254,963     | 23.54%      |

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name             | Previous Year  | CAL/2017 Taxable  | Current Year   | CAL/2018 Taxable  | Perc Change |
|----------|---------------------------|----------------|-------------------|----------------|-------------------|-------------|
|          |                           | CAL/2017 Count |                   | CAL/2018 Count |                   |             |
| 1408     | WESTPORT                  | 2,309          | \$ 51,869,078     | 2,321          | \$ 50,824,482     | -2.01%      |
| 1409     | OCEAN SHORES              | 3,675          | \$ 112,610,901    | 3,764          | \$ 128,634,294    | 14.23%      |
| 1499     | GRAYS HARBOR COUNTY TOTAL | 33,611         | \$ 1,044,286,441  | 33,029         | \$ 1,145,818,471  | 9.72%       |
| 1500     | UNINC. ISLAND COUNTY      | 11,748         | \$ 571,891,554    | 11,572         | \$ 637,890,502    | 11.54%      |
| 1501     | COUPEVILLE                | 3,806          | \$ 69,668,569     | 3,643          | \$ 66,328,133     | -4.80%      |
| 1502     | LANGLEY                   | 3,261          | \$ 47,955,960     | 3,077          | \$ 49,900,612     | 4.06%       |
| 1503     | OAK HARBOR                | 7,973          | \$ 439,584,920    | 7,632          | \$ 485,778,333    | 10.51%      |
| 1599     | ISLAND COUNTY TOTAL       | 26,788         | \$ 1,129,101,003  | 25,924         | \$ 1,239,897,580  | 9.81%       |
| 1600     | UNINC. JEFFERSON COUNTY   | 7,664          | \$ 226,181,757    | 7,619          | \$ 263,832,848    | 16.65%      |
| 1601     | PORT TOWNSEND             | 7,101          | \$ 262,103,906    | 6,823          | \$ 287,029,148    | 9.51%       |
| 1699     | JEFFERSON COUNTY TOTAL    | 14,765         | \$ 488,285,663    | 14,442         | \$ 550,861,996    | 12.82%      |
| 1700     | UNINC. KING COUNTY        | 21,816         | \$ 2,114,953,121  | 22,074         | \$ 2,472,417,146  | 16.90%      |
| 1701     | ALGONA                    | 2,663          | \$ 34,303,190     | 2,539          | \$ 35,133,955     | 2.42%       |
| 1702     | AUBURN/KING               | 16,579         | \$ 1,911,910,291  | 15,956         | \$ 1,915,564,049  | 0.19%       |
| 1703     | BEAUX ARTS VILLAGE        | 1,190          | \$ 7,173,407      | 1,222          | \$ 7,766,937      | 8.27%       |
| 1704     | BELLEVUE                  | 28,604         | \$ 7,589,844,914  | 27,964         | \$ 8,231,597,007  | 8.46%       |
| 1705     | BLACK DIAMOND             | 4,357          | \$ 66,321,760     | 4,464          | \$ 79,304,973     | 19.58%      |
| 1706     | BOTHELL/KING              | 13,497         | \$ 707,346,194    | 12,902         | \$ 732,108,899    | 3.50%       |
| 1707     | CARNATION                 | 4,384          | \$ 52,136,889     | 4,214          | \$ 53,090,105     | 1.83%       |
| 1708     | CLYDE HILL                | 3,846          | \$ 70,382,941     | 3,553          | \$ 83,378,408     | 18.46%      |
| 1709     | DES MOINES                | 9,089          | \$ 388,224,637    | 8,771          | \$ 422,766,036    | 8.90%       |
| 1710     | DUVALL                    | 6,311          | \$ 104,425,953    | 6,121          | \$ 120,435,049    | 15.33%      |
| 1711     | ENUMCLAW                  | 8,252          | \$ 333,502,176    | 8,002          | \$ 370,346,510    | 11.05%      |
| 1712     | COVINGTON                 | 7,682          | \$ 562,269,537    | 7,361          | \$ 597,129,803    | 6.20%       |
| 1713     | HUNTS POINT               | 1,466          | \$ 17,312,592     | 1,392          | \$ 16,122,016     | -6.88%      |
| 1714     | ISSAQUAH                  | 16,323         | \$ 1,555,461,240  | 15,637         | \$ 1,681,161,362  | 8.08%       |
| 1715     | KENT                      | 20,636         | \$ 2,255,510,266  | 20,312         | \$ 2,507,380,772  | 11.17%      |
| 1716     | KIRKLAND                  | 21,893         | \$ 2,538,325,092  | 21,255         | \$ 2,769,484,255  | 9.11%       |
| 1717     | LAKE FOREST PARK          | 7,149          | \$ 116,223,361    | 6,810          | \$ 137,408,369    | 18.23%      |
| 1718     | MEDINA                    | 4,894          | \$ 118,358,343    | 4,691          | \$ 128,690,312    | 8.73%       |
| 1719     | MERCER ISLAND             | 12,285         | \$ 476,250,358    | 11,998         | \$ 513,952,635    | 7.92%       |
| 1720     | MAPLE VALLEY              | 9,944          | \$ 381,052,244    | 9,661          | \$ 421,240,747    | 10.55%      |
| 1721     | NORMANDY PARK             | 4,830          | \$ 62,967,270     | 4,617          | \$ 71,626,821     | 13.75%      |
| 1722     | NORTH BEND                | 7,087          | \$ 256,372,910    | 6,854          | \$ 298,194,938    | 16.31%      |
| 1723     | PACIFIC/KING              | 3,409          | \$ 54,902,241     | 3,330          | \$ 60,384,640     | 9.99%       |
| 1724     | REDMOND                   | 19,858         | \$ 3,007,347,422  | 19,338         | \$ 3,805,030,207  | 26.52%      |
| 1725     | RENTON                    | 20,339         | \$ 2,892,232,686  | 19,682         | \$ 3,066,280,176  | 6.02%       |
| 1726     | SEATTLE                   | 58,011         | \$ 26,005,147,210 | 56,978         | \$ 28,292,069,881 | 8.79%       |
| 1727     | SKYKOMISH                 | 1,016          | \$ 7,705,780      | 931            | \$ 8,180,678      | 6.16%       |
| 1728     | SNOQUALMIE                | 8,488          | \$ 299,542,809    | 7,999          | \$ 335,978,979    | 12.16%      |
| 1729     | TUKWILA                   | 11,198         | \$ 2,051,982,936  | 10,925         | \$ 2,255,439,002  | 9.92%       |
| 1730     | YARROW POINT              | 2,211          | \$ 29,873,306     | 2,034          | \$ 27,564,256     | -7.73%      |
| 1731     | MILTON/KING               | 2,107          | \$ 7,817,637      | 2,026          | \$ 19,845,183     | 153.85%     |
| 1732     | FEDERAL WAY               | 16,154         | \$ 1,632,540,331  | 15,473         | \$ 1,671,698,212  | 2.40%       |
| 1733     | SEATAC                    | 8,889          | \$ 1,528,180,600  | 8,593          | \$ 1,818,240,385  | 18.98%      |
| 1734     | BURIEN                    | 11,654         | \$ 867,752,925    | 11,176         | \$ 875,025,340    | 0.84%       |
| 1735     | WOODINVILLE               | 13,823         | \$ 716,805,204    | 13,429         | \$ 840,000,552    | 17.19%      |
| 1736     | NEWCASTLE                 | 6,584          | \$ 171,924,271    | 6,009          | \$ 153,472,291    | -10.73%     |
| 1737     | SHORELINE                 | 13,933         | \$ 1,000,349,221  | 13,509         | \$ 1,103,168,616  | 10.28%      |
| 1738     | KENMORE                   | 9,889          | \$ 256,828,754    | 9,422          | \$ 287,916,424    | 12.10%      |
| 1739     | SAMMAMISH                 | 13,565         | \$ 659,046,916    | 12,936         | \$ 731,890,059    | 11.05%      |
| 1799     | KING COUNTY TOTAL         | 455,905        | \$ 62,910,608,935 | 442,160        | \$ 69,018,485,985 | 9.71%       |

Washington State Quarterly Business Review

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|----------|------------------------|----------------|------------------|----------------|------------------|-------------|
|          |                        | CAL/2017 Count |                  | CAL/2018 Count |                  |             |
| 1800     | UNINC. KITSAP COUNTY   | 16,884         | \$ 1,983,403,104 | 16,771         | \$ 2,366,029,121 | 19.29%      |
| 1801     | BREMERTON              | 11,860         | \$ 992,854,526   | 11,551         | \$ 1,038,380,642 | 4.59%       |
| 1802     | PORT ORCHARD           | 9,150          | \$ 555,252,208   | 8,874          | \$ 596,487,338   | 7.43%       |
| 1803     | POULSBO                | 8,628          | \$ 426,719,038   | 8,268          | \$ 484,036,676   | 13.43%      |
| 1804     | BAINBRIDGE ISLAND      | 10,135         | \$ 481,979,922   | 9,730          | \$ 567,509,897   | 17.75%      |
| 1899     | KITSAP COUNTY TOTAL    | 56,657         | \$ 4,440,208,798 | 55,194         | \$ 5,052,443,674 | 13.79%      |
| 1900     | UNINC. KITTITAS COUNTY | 5,812          | \$ 371,617,650   | 5,934          | \$ 432,944,589   | 16.50%      |
| 1901     | CLE ELUM               | 4,239          | \$ 109,401,464   | 4,130          | \$ 117,787,592   | 7.67%       |
| 1902     | ELLENSBURG             | 8,123          | \$ 563,939,689   | 7,723          | \$ 555,794,525   | -1.44%      |
| 1903     | KITTITAS CITY          | 1,350          | \$ 9,270,163     | 1,345          | \$ 10,871,883    | 17.28%      |
| 1904     | ROSLYN                 | 1,623          | \$ 17,200,069    | 1,639          | \$ 20,955,420    | 21.83%      |
| 1905     | SOUTH CLE ELUM         | 929            | \$ 2,328,534     | 984            | \$ 2,959,205     | 27.08%      |
| 1999     | KITTITAS COUNTY TOTAL  | 22,076         | \$ 1,073,757,569 | 21,755         | \$ 1,141,313,214 | 6.29%       |
| 2000     | UNINC. KLIKITAT COUNTY | 5,260          | \$ 170,389,620   | 5,302          | \$ 204,337,829   | 19.92%      |
| 2001     | BINGEN                 | 1,570          | \$ 24,307,035    | 1,617          | \$ 62,614,743    | 157.60%     |
| 2002     | GOLDENDALE             | 3,276          | \$ 50,954,779    | 3,143          | \$ 59,493,682    | 16.76%      |
| 2003     | WHITE SALMON           | 3,003          | \$ 44,227,734    | 2,983          | \$ 48,122,375    | 8.81%       |
| 2099     | KLIKITAT COUNTY TOTAL  | 13,109         | \$ 289,879,168   | 13,045         | \$ 374,568,629   | 29.22%      |
| 2100     | UNINC. LEWIS COUNTY    | 8,050          | \$ 394,278,453   | 8,134          | \$ 444,166,208   | 12.65%      |
| 2101     | CENTRALIA              | 7,242          | \$ 334,020,167   | 7,099          | \$ 410,816,437   | 22.99%      |
| 2102     | CHEHALIS               | 6,881          | \$ 542,236,802   | 6,688          | \$ 574,190,728   | 5.89%       |
| 2103     | MORTON                 | 1,812          | \$ 34,238,836    | 1,906          | \$ 34,703,044    | 1.36%       |
| 2104     | MOSSYROCK              | 1,278          | \$ 7,937,913     | 1,303          | \$ 8,166,949     | 2.89%       |
| 2105     | NAPAVINE               | 1,697          | \$ 37,555,980    | 1,710          | \$ 42,320,976    | 12.69%      |
| 2106     | PE ELL                 | 729            | \$ 3,383,558     | 789            | \$ 3,535,323     | 4.49%       |
| 2107     | TOLEDO                 | 1,745          | \$ 11,464,237    | 1,782          | \$ 12,611,091    | 10.00%      |
| 2108     | VADER                  | 895            | \$ 2,541,406     | 903            | \$ 3,027,431     | 19.12%      |
| 2109     | WINLOCK                | 2,081          | \$ 16,920,740    | 1,991          | \$ 21,961,394    | 29.79%      |
| 2199     | LEWIS COUNTY TOTAL     | 32,410         | \$ 1,384,578,092 | 32,305         | \$ 1,555,499,581 | 12.35%      |
| 2200     | UNINC. LINCOLN COUNTY  | 2,996          | \$ 67,003,515    | 2,939          | \$ 63,919,373    | -4.60%      |
| 2201     | ALMIRA                 | 772            | \$ 1,867,365     | 800            | \$ 2,593,545     | 38.89%      |
| 2202     | CRESTON                | 651            | \$ 1,544,709     | 665            | \$ 1,628,624     | 5.43%       |
| 2203     | DAVENPORT              | 2,406          | \$ 27,858,843    | 2,344          | \$ 30,383,050    | 9.06%       |
| 2204     | HARRINGTON             | 829            | \$ 3,310,324     | 885            | \$ 2,699,132     | -18.46%     |
| 2205     | ODESSA                 | 1,440          | \$ 11,427,620    | 1,442          | \$ 11,371,492    | -0.49%      |
| 2206     | REARDAN                | 1,091          | \$ 4,950,376     | 1,066          | \$ 12,291,476    | 148.29%     |
| 2207     | SPRAGUE                | 786            | \$ 5,360,432     | 771            | \$ 4,134,422     | -22.87%     |
| 2208     | WILBUR                 | 1,387          | \$ 9,254,513     | 1,411          | \$ 10,523,856    | 13.72%      |
| 2299     | LINCOLN COUNTY TOTAL   | 12,358         | \$ 132,577,697   | 12,323         | \$ 139,544,970   | 5.26%       |
| 2300     | UNINC. MASON COUNTY    | 9,753          | \$ 426,318,036   | 9,804          | \$ 481,362,834   | 12.91%      |
| 2301     | SHELTON                | 6,436          | \$ 240,037,561   | 6,345          | \$ 280,130,675   | 16.70%      |
| 2399     | MASON COUNTY TOTAL     | 16,189         | \$ 666,355,597   | 16,149         | \$ 761,493,509   | 14.28%      |
| 2400     | UNINC. OKANOGAN COUNTY | 5,059          | \$ 174,137,677   | 5,194          | \$ 180,894,698   | 3.88%       |
| 2401     | BREWSTER               | 2,173          | \$ 50,420,145    | 2,113          | \$ 56,398,375    | 11.86%      |
| 2402     | CONCONULLY             | 507            | \$ 1,781,734     | 598            | \$ 2,149,203     | 20.62%      |
| 2403     | COULEE DAM             | 1,108          | \$ 6,860,660     | 1,013          | \$ 8,947,421     | 30.42%      |
| 2404     | ELMER CITY             | 508            | \$ 531,012       | 507            | \$ 802,719       | 51.17%      |
| 2405     | NESPELEM               | 795            | \$ 1,921,254     | 793            | \$ 1,863,584     | -3.00%      |
| 2406     | OKANOGAN CITY          | 2,448          | \$ 44,701,938    | 2,352          | \$ 53,372,947    | 19.40%      |
| 2407     | OMAK                   | 3,653          | \$ 214,068,312   | 3,709          | \$ 231,148,436   | 7.98%       |



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|----------|----------------------------|----------------|-------------------|----------------|-------------------|-------------|
|          |                            | CAL/2017 Count |                   | CAL/2018 Count |                   |             |
| 2408     | OROVILLE                   | 2,735          | \$ 28,459,494     | 2,764          | \$ 31,391,070     | 10.30%      |
| 2409     | PATEROS                    | 1,156          | \$ 11,355,553     | 1,098          | \$ 12,410,024     | 9.29%       |
| 2410     | RIVERSIDE                  | 746            | \$ 2,923,115      | 818            | \$ 2,744,596      | -6.11%      |
| 2411     | TONASKET                   | 2,278          | \$ 31,961,427     | 2,225          | \$ 32,310,374     | 1.09%       |
| 2412     | TWISP                      | 1,902          | \$ 27,562,989     | 2,091          | \$ 31,223,359     | 13.28%      |
| 2413     | WINTHROP                   | 2,109          | \$ 42,654,194     | 2,092          | \$ 45,665,232     | 7.06%       |
| 2499     | OKANOGAN COUNTY TOTAL      | 27,177         | \$ 639,339,504    | 27,367         | \$ 691,322,038    | 8.13%       |
|          |                            |                |                   |                |                   |             |
| 2500     | UNINC. PACIFIC COUNTY      | 5,033          | \$ 130,136,618    | 5,025          | \$ 136,483,433    | 4.88%       |
| 2501     | ILWACO                     | 1,729          | \$ 17,620,136     | 1,622          | \$ 21,271,828     | 20.73%      |
| 2502     | LONG BEACH                 | 2,371          | \$ 60,084,643     | 2,471          | \$ 70,130,283     | 16.72%      |
| 2503     | RAYMOND                    | 2,730          | \$ 36,756,372     | 2,624          | \$ 41,294,250     | 12.35%      |
| 2504     | SOUTH BEND                 | 1,673          | \$ 18,681,301     | 1,578          | \$ 20,150,729     | 7.87%       |
| 2599     | PACIFIC COUNTY TOTAL       | 13,536         | \$ 263,279,070    | 13,320         | \$ 289,330,523    | 9.90%       |
|          |                            |                |                   |                |                   |             |
| 2600     | UNINC. PEND OREILLE COUNTY | 3,388          | \$ 88,082,305     | 3,411          | \$ 107,078,043    | 21.57%      |
| 2601     | CUSICK                     | 828            | \$ 2,197,393      | 796            | \$ 2,552,715      | 16.17%      |
| 2602     | IONE                       | 1,045          | \$ 5,535,775      | 999            | \$ 5,898,118      | 6.55%       |
| 2603     | METALINE                   | 514            | \$ 1,446,423      | 475            | \$ 1,845,503      | 27.59%      |
| 2604     | METALINE FALLS             | 931            | \$ 3,168,188      | 919            | \$ 3,254,004      | 2.71%       |
| 2605     | NEWPORT                    | 2,990          | \$ 41,340,568     | 2,968          | \$ 52,175,323     | 26.21%      |
| 2699     | PEND OREILLE COUNTY TOTAL  | 9,696          | \$ 141,770,652    | 9,568          | \$ 172,803,706    | 21.89%      |
|          |                            |                |                   |                |                   |             |
| 2700     | UNINC. PIERCE COUNTY       | 21,764         | \$ 3,032,051,754  | 21,934         | \$ 3,514,961,857  | 15.93%      |
| 2701     | BONNEY LAKE                | 9,431          | \$ 531,233,239    | 9,056          | \$ 644,182,420    | 21.26%      |
| 2702     | BUCKLEY                    | 5,042          | \$ 95,110,119     | 4,994          | \$ 125,808,141    | 32.28%      |
| 2703     | CARBONADO                  | 846            | \$ 3,013,283      | 945            | \$ 5,402,742      | 79.30%      |
| 2704     | DUPONT                     | 5,374          | \$ 91,841,464     | 5,181          | \$ 128,508,877    | 39.93%      |
| 2705     | EATONVILLE                 | 3,607          | \$ 40,736,425     | 3,603          | \$ 47,723,266     | 17.15%      |
| 2706     | FIFE                       | 7,371          | \$ 948,091,876    | 7,213          | \$ 982,944,408    | 3.68%       |
| 2707     | FIRCREST                   | 4,239          | \$ 44,521,796     | 4,068          | \$ 50,349,156     | 13.09%      |
| 2708     | GIG HARBOR                 | 12,108         | \$ 817,312,300    | 11,940         | \$ 807,888,657    | -1.15%      |
| 2709     | MILTON/PIERCE              | 4,100          | \$ 92,988,943     | 4,101          | \$ 115,607,971    | 24.32%      |
| 2710     | ORTING                     | 5,002          | \$ 85,666,920     | 4,735          | \$ 94,892,980     | 10.77%      |
| 2711     | PUYALLUP                   | 17,311         | \$ 2,416,742,059  | 16,970         | \$ 2,605,345,105  | 7.80%       |
| 2712     | ROY                        | 2,680          | \$ 19,057,309     | 2,559          | \$ 18,241,185     | -4.28%      |
| 2713     | RUSTON                     | 1,837          | \$ 20,061,267     | 1,905          | \$ 27,694,067     | 38.05%      |
| 2714     | SOUTH PRAIRIE              | 1,181          | \$ 5,616,568      | 1,240          | \$ 6,540,536      | 16.45%      |
| 2715     | STEILACOOM                 | 4,506          | \$ 38,995,545     | 4,377          | \$ 45,520,598     | 16.73%      |
| 2716     | SUMNER                     | 8,761          | \$ 661,820,306    | 8,621          | \$ 658,442,504    | -0.51%      |
| 2717     | TACOMA                     | 27,634         | \$ 5,465,163,728  | 27,123         | \$ 5,821,986,175  | 6.53%       |
| 2718     | WILKESON                   | 906            | \$ 3,676,775      | 956            | \$ 14,909,261     | 305.50%     |
| 2719     | UNIVERSITY PLACE           | 9,290          | \$ 300,301,866    | 8,881          | \$ 335,741,375    | 11.80%      |
| 2720     | EDGEWOOD                   | 5,819          | \$ 120,016,302    | 5,801          | \$ 141,381,698    | 17.80%      |
| 2721     | LAKEWOOD                   | 13,396         | \$ 1,128,436,986  | 13,017         | \$ 1,252,170,834  | 10.97%      |
| 2723     | PACIFIC/PIERCE             | 1,317          | \$ 40,498,999     | 1,352          | \$ 56,673,188     | 39.94%      |
| 2724     | AUBURN/PIERCE              | 4,114          | \$ 78,122,185     | 4,110          | \$ 89,922,395     | 15.11%      |
| 2799     | PIERCE COUNTY TOTAL        | 177,636        | \$ 16,081,078,014 | 174,682        | \$ 17,592,839,396 | 9.40%       |
|          |                            |                |                   |                |                   |             |
| 2800     | UNINC. SAN JUAN COUNTY     | 7,526          | \$ 384,949,990    | 7,375          | \$ 407,780,324    | 5.93%       |
| 2801     | FRIDAY HARBOR              | 4,428          | \$ 138,644,552    | 4,226          | \$ 147,991,898    | 6.74%       |
| 2899     | SAN JUAN COUNTY TOTAL      | 11,954         | \$ 523,594,542    | 11,601         | \$ 555,772,222    | 6.15%       |
|          |                            |                |                   |                |                   |             |
| 2900     | UNINC. SKAGIT COUNTY       | 8,880          | \$ 383,210,970    | 9,128          | \$ 497,122,491    | 29.73%      |
| 2901     | ANACORTES                  | 9,376          | \$ 513,042,763    | 9,105          | \$ 577,205,982    | 12.51%      |
| 2902     | BURLINGTON                 | 7,351          | \$ 978,144,309    | 7,352          | \$ 1,011,468,735  | 3.41%       |

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name           | Previous Year  |                   | Current Year   |                   |             |
|----------|-------------------------|----------------|-------------------|----------------|-------------------|-------------|
|          |                         | CAL/2017 Count | CAL/2017 Taxable  | CAL/2018 Count | CAL/2018 Taxable  | Perc Change |
| 2903     | CONCRETE                | 1,794          | \$ 13,562,618     | 1,763          | \$ 14,830,735     | 9.35%       |
| 2904     | HAMILTON                | 529            | \$ 4,335,253      | 570            | \$ 5,705,655      | 31.61%      |
| 2905     | LA CONNER               | 2,677          | \$ 55,618,071     | 2,673          | \$ 56,199,816     | 1.05%       |
| 2906     | LYMAN                   | 669            | \$ 3,471,555      | 716            | \$ 3,345,407      | -3.63%      |
| 2907     | MOUNT VERNON            | 11,013         | \$ 809,151,033    | 10,773         | \$ 882,480,730    | 9.06%       |
| 2908     | SEDRO WOOLLEY           | 6,058          | \$ 170,990,319    | 5,783          | \$ 192,713,770    | 12.70%      |
| 2999     | SKAGIT COUNTY TOTAL     | 48,347         | \$ 2,931,526,891  | 47,863         | \$ 3,241,073,321  | 10.56%      |
|          |                         |                |                   |                |                   |             |
| 3000     | UNINC. SKAMANIA COUNTY  | 3,775          | \$ 60,627,415     | 3,845          | \$ 65,827,228     | 8.58%       |
| 3001     | NORTH BONNEVILLE        | 1,196          | \$ 15,940,993     | 1,211          | \$ 11,733,566     | -26.39%     |
| 3002     | STEVENSON               | 2,445          | \$ 57,531,581     | 2,335          | \$ 61,224,298     | 6.42%       |
| 3099     | SKAMANIA COUNTY TOTAL   | 7,416          | \$ 134,099,989    | 7,391          | \$ 138,785,092    | 3.49%       |
|          |                         |                |                   |                |                   |             |
| 3100     | UNINC. SNOHOMISH COUNTY | 20,153         | \$ 3,238,958,001  | 20,373         | \$ 3,669,181,816  | 13.28%      |
| 3101     | ARLINGTON               | 10,388         | \$ 514,121,330    | 9,985          | \$ 565,435,801    | 9.98%       |
| 3102     | BRIER                   | 4,236          | \$ 32,028,230     | 3,962          | \$ 38,175,533     | 19.19%      |
| 3103     | DARRINGTON              | 1,492          | \$ 17,496,487     | 1,538          | \$ 15,414,268     | -11.90%     |
| 3104     | EDMONDS                 | 15,579         | \$ 853,121,618    | 15,262         | \$ 984,635,736    | 15.42%      |
| 3105     | EVERETT                 | 21,984         | \$ 2,934,305,078  | 21,481         | \$ 3,011,204,938  | 2.62%       |
| 3106     | GOLD BAR                | 2,187          | \$ 18,897,517     | 2,148          | \$ 20,497,987     | 8.47%       |
| 3107     | GRANITE FALLS           | 3,671          | \$ 53,611,696     | 3,683          | \$ 81,822,624     | 52.62%      |
| 3108     | INDEX                   | 701            | \$ 1,707,943      | 715            | \$ 1,788,021      | 4.69%       |
| 3109     | LAKE STEVENS            | 10,179         | \$ 387,337,229    | 9,750          | \$ 436,815,376    | 12.77%      |
| 3110     | LYNNWOOD                | 16,475         | \$ 2,555,376,900  | 16,168         | \$ 2,651,586,552  | 3.77%       |
| 3111     | MARYSVILLE              | 13,225         | \$ 1,115,263,571  | 12,802         | \$ 1,217,694,754  | 9.18%       |
| 3112     | MONROE                  | 10,261         | \$ 604,214,334    | 9,956          | \$ 611,443,920    | 1.20%       |
| 3113     | MOUNTLAKE TERRACE       | 8,387          | \$ 242,010,057    | 7,976          | \$ 274,988,379    | 13.63%      |
| 3114     | MUKILTEO                | 10,397         | \$ 295,137,689    | 9,946          | \$ 304,148,986    | 3.05%       |
| 3115     | SNOHOMISH CITY          | 10,343         | \$ 482,217,779    | 9,509          | \$ 499,991,608    | 3.69%       |
| 3116     | STANWOOD                | 6,767          | \$ 165,737,230    | 6,568          | \$ 179,152,876    | 8.10%       |
| 3117     | SULTAN                  | 3,778          | \$ 43,151,797     | 3,545          | \$ 53,508,970     | 24.00%      |
| 3118     | WOODWAY                 | 2,278          | \$ 21,289,327     | 2,089          | \$ 23,706,013     | 11.35%      |
| 3119     | MILL CREEK              | 9,081          | \$ 334,176,406    | 8,779          | \$ 336,819,605    | 0.79%       |
| 3120     | BOTHELL/SNOHOMISH       | 10,483         | \$ 599,739,414    | 10,301         | \$ 695,360,682    | 15.94%      |
| 3199     | SNOHOMISH COUNTY TOTAL  | 192,045        | \$ 14,509,899,633 | 186,536        | \$ 15,673,374,445 | 8.02%       |
|          |                         |                |                   |                |                   |             |
| 3200     | UNINC. SPOKANE COUNTY   | 14,051         | \$ 1,297,702,033  | 14,311         | \$ 1,600,640,276  | 23.34%      |
| 3201     | AIRWAY HEIGHTS          | 4,023          | \$ 232,627,705    | 4,120          | \$ 250,093,051    | 7.51%       |
| 3202     | CHENEY                  | 5,427          | \$ 168,408,059    | 5,178          | \$ 183,611,258    | 9.03%       |
| 3203     | DEER PARK               | 3,901          | \$ 101,746,152    | 3,924          | \$ 114,686,742    | 12.72%      |
| 3204     | FAIRFIELD               | 1,007          | \$ 5,296,787      | 963            | \$ 5,578,676      | 5.32%       |
| 3205     | LATAH                   | 491            | \$ 586,057        | 508            | \$ 1,707,240      | 191.31%     |
| 3206     | MEDICAL LAKE            | 3,151          | \$ 33,962,944     | 3,102          | \$ 36,619,950     | 7.82%       |
| 3207     | MILLWOOD                | 1,478          | \$ 58,690,071     | 1,467          | \$ 60,143,943     | 2.48%       |
| 3208     | ROCKFORD                | 1,004          | \$ 6,680,954      | 967            | \$ 6,749,256      | 1.02%       |
| 3209     | SPANGLE                 | 1,098          | \$ 8,825,813      | 1,146          | \$ 6,974,128      | -20.98%     |
| 3210     | SPOKANE CITY            | 22,411         | \$ 5,136,061,206  | 21,494         | \$ 5,410,167,352  | 5.34%       |
| 3211     | WAVERLY                 | 325            | \$ 329,538        | 333            | \$ 695,789        | 111.14%     |
| 3212     | LIBERTY LAKE            | 6,009          | \$ 374,698,954    | 6,020          | \$ 395,665,269    | 5.60%       |
| 3213     | SPOKANE VALLEY          | 13,683         | \$ 2,387,525,105  | 13,533         | \$ 2,568,386,688  | 7.58%       |
| 3299     | SPOKANE COUNTY TOTAL    | 78,059         | \$ 9,813,141,378  | 77,066         | \$ 10,641,719,618 | 8.44%       |
|          |                         | 0              | \$ -              | 0              | \$ -              | 0.00%       |
| 3300     | UNINC. STEVENS COUNTY   | 6,458          | \$ 206,362,008    | 6,424          | \$ 222,613,320    | 7.88%       |
| 3301     | CHEWELAH                | 2,881          | \$ 39,879,378     | 2,713          | \$ 41,612,081     | 4.35%       |
| 3302     | COLVILLE                | 4,714          | \$ 221,205,114    | 4,667          | \$ 230,014,306    | 3.98%       |
| 3303     | KETTLE FALLS            | 2,085          | \$ 21,210,819     | 2,062          | \$ 21,679,354     | 2.21%       |

Washington State Quarterly Business Review

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name             | Previous Year  |                  | Current Year   |                  |             |
|----------|---------------------------|----------------|------------------|----------------|------------------|-------------|
|          |                           | CAL/2017 Count | CAL/2017 Taxable | CAL/2018 Count | CAL/2018 Taxable | Perc Change |
| 3304     | MARCUS                    | 275            | \$ 277,858       | 277            | \$ 351,334       | 26.44%      |
| 3305     | NORTHPORT                 | 1,129          | \$ 3,583,654     | 1,217          | \$ 4,707,922     | 31.37%      |
| 3306     | SPRINGDALE                | 892            | \$ 3,311,168     | 898            | \$ 3,695,117     | 11.60%      |
| 3399     | STEVENS COUNTY TOTAL      | 18,434         | \$ 495,829,999   | 18,258         | \$ 524,673,434   | 5.82%       |
|          |                           | 0              | \$ -             | 0              | \$ -             | 0.00%       |
| 3400     | UNINC. THURSTON COUNTY    | 12,260         | \$ 828,221,114   | 12,227         | \$ 930,994,330   | 12.41%      |
| 3401     | BUCODA                    | 663            | \$ 1,495,574     | 732            | \$ 1,995,791     | 33.45%      |
| 3402     | LACEY                     | 12,451         | \$ 1,231,493,527 | 12,036         | \$ 1,464,413,736 | 18.91%      |
| 3403     | OLYMPIA                   | 17,764         | \$ 2,178,738,812 | 17,166         | \$ 2,162,792,491 | -0.73%      |
| 3404     | RAINIER                   | 2,509          | \$ 16,825,492    | 2,377          | \$ 19,046,576    | 13.20%      |
| 3405     | TENINO                    | 3,046          | \$ 26,862,829    | 2,908          | \$ 28,507,540    | 6.12%       |
| 3406     | TUMWATER                  | 9,369          | \$ 741,214,439   | 9,106          | \$ 818,553,178   | 10.43%      |
| 3407     | YELM                      | 5,715          | \$ 205,489,110   | 5,569          | \$ 226,204,419   | 10.08%      |
| 3499     | THURSTON COUNTY TOTAL     | 63,777         | \$ 5,230,340,897 | 62,121         | \$ 5,652,508,061 | 8.07%       |
|          |                           |                |                  |                |                  |             |
| 3500     | UNINC. WAHIAKUM COUNTY    | 2,032          | \$ 18,671,197    | 2,198          | \$ 20,700,568    | 10.87%      |
| 3501     | CATHLAMET                 | 1,719          | \$ 13,015,332    | 1,771          | \$ 14,965,299    | 14.98%      |
| 3599     | WAHIAKUM COUNTY TOTAL     | 3,751          | \$ 31,686,529    | 3,969          | \$ 35,665,867    | 12.56%      |
|          |                           |                |                  |                |                  |             |
| 3600     | UNINC. WALLA WALLA COUNTY | 5,655          | \$ 213,290,590   | 5,856          | \$ 209,248,714   | -1.90%      |
| 3601     | COLLEGE PLACE             | 4,066          | \$ 141,209,341   | 3,936          | \$ 149,000,532   | 5.52%       |
| 3602     | PRESCOTT                  | 851            | \$ 5,737,132     | 899            | \$ 4,809,878     | -16.16%     |
| 3603     | WAITSBURG                 | 1,418          | \$ 7,372,550     | 1,396          | \$ 11,345,784    | 53.89%      |
| 3604     | WALLA WALLA CITY          | 9,312          | \$ 586,622,516   | 9,046          | \$ 679,119,055   | 15.77%      |
| 3699     | WALLA WALLA COUNTY TOTAL  | 21,302         | \$ 954,232,129   | 21,133         | \$ 1,053,523,963 | 10.41%      |
|          |                           |                |                  |                |                  |             |
| 3700     | UNINC. WHATCOM COUNTY     | 11,775         | \$ 718,470,707   | 11,769         | \$ 798,934,539   | 11.20%      |
| 3701     | BELLINGHAM                | 17,852         | \$ 2,697,092,132 | 17,457         | \$ 2,903,777,757 | 7.66%       |
| 3702     | BLAINE                    | 7,980          | \$ 189,015,781   | 7,733          | \$ 208,109,966   | 10.10%      |
| 3703     | EVERSON                   | 3,079          | \$ 29,417,533    | 3,005          | \$ 35,129,290    | 19.42%      |
| 3704     | FERNDALE                  | 7,149          | \$ 228,406,779   | 7,010          | \$ 249,270,926   | 9.14%       |
| 3705     | LYNDEN                    | 7,058          | \$ 316,133,195   | 6,868          | \$ 304,238,269   | -3.76%      |
| 3706     | NOOKSACK                  | 1,377          | \$ 26,315,900    | 1,337          | \$ 12,890,935    | -51.02%     |
| 3707     | SUMAS                     | 4,113          | \$ 35,673,642    | 4,011          | \$ 36,536,425    | 2.42%       |
| 3799     | WHATCOM COUNTY TOTAL      | 60,383         | \$ 4,240,525,669 | 59,190         | \$ 4,548,888,107 | 7.27%       |
|          |                           |                |                  |                |                  |             |
| 3800     | UNINC. WHITMAN COUNTY     | 3,405          | \$ 94,958,875    | 3,413          | \$ 93,801,750    | -1.22%      |
| 3801     | ALBION                    | 778            | \$ 1,577,889     | 774            | \$ 1,558,551     | -1.23%      |
| 3802     | COLFAX                    | 3,065          | \$ 50,580,864    | 2,979          | \$ 53,795,625    | 6.36%       |
| 3803     | COLTON                    | 896            | \$ 2,395,441     | 906            | \$ 2,596,667     | 8.40%       |
| 3804     | ENDICOTT                  | 653            | \$ 2,021,157     | 675            | \$ 4,132,979     | 104.49%     |
| 3805     | FARMINGTON                | 557            | \$ 834,233       | 521            | \$ 764,235       | -8.39%      |
| 3806     | GARFIELD                  | 878            | \$ 2,931,721     | 896            | \$ 3,010,753     | 2.70%       |
| 3807     | LA CROSSE                 | 775            | \$ 3,894,538     | 729            | \$ 4,112,413     | 5.59%       |
| 3808     | LAMONT                    | 281            | \$ 300,457       | 253            | \$ 260,750       | -13.22%     |
| 3809     | MALDEN                    | 281            | \$ 300,130       | 314            | \$ 316,027       | 5.30%       |
| 3810     | OAKESDALE                 | 897            | \$ 2,896,804     | 865            | \$ 3,045,346     | 5.13%       |
| 3811     | PALOUSE                   | 1,438          | \$ 7,740,759     | 1,429          | \$ 8,544,362     | 10.38%      |
| 3812     | PULLMAN                   | 7,954          | \$ 547,087,698   | 7,596          | \$ 597,162,642   | 9.15%       |
| 3813     | ROSALIA                   | 1,107          | \$ 4,230,176     | 1,055          | \$ 4,774,862     | 12.88%      |
| 3814     | ST. JOHN                  | 1,088          | \$ 5,942,187     | 1,090          | \$ 6,790,195     | 14.27%      |
| 3815     | TEKO                      | 1,026          | \$ 5,884,993     | 1,002          | \$ 6,907,304     | 17.37%      |
| 3816     | UNIONTOWN                 | 763            | \$ 3,152,506     | 718            | \$ 2,765,413     | -12.28%     |
| 3899     | WHITMAN COUNTY TOTAL      | 25,842         | \$ 736,730,428   | 25,215         | \$ 794,339,874   | 7.82%       |
|          |                           |                |                  |                |                  |             |

**Washington State Quarterly Business Review**

TABLE 3A/4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES

Calendar Year, 2018

| Location | Location Name        | Previous Year    |                   | Current Year     |                   |              |
|----------|----------------------|------------------|-------------------|------------------|-------------------|--------------|
|          |                      | CAL/2017 Count   | CAL/2017 Taxable  | CAL/2018 Count   | CAL/2018 Taxable  | Perc Change  |
| 3900     | UNINC. YAKIMA COUNTY | 8,406            | \$ 588,565,602    | 8,404            | \$ 628,914,272    | 6.86%        |
| 3901     | GRANDVIEW            | 3,553            | \$ 100,711,950    | 3,518            | \$ 126,972,167    | 26.08%       |
| 3902     | GRANGER              | 1,551            | \$ 15,643,840     | 1,566            | \$ 15,450,527     | -1.24%       |
| 3903     | HARRAH               | 828              | \$ 3,441,393      | 848              | \$ 3,357,277      | -2.44%       |
| 3904     | MABTON               | 1,216            | \$ 10,882,240     | 1,218            | \$ 12,579,525     | 15.60%       |
| 3905     | MOXEE CITY           | 2,335            | \$ 28,849,560     | 2,364            | \$ 32,589,028     | 12.96%       |
| 3906     | NACHES               | 1,973            | \$ 20,727,591     | 1,992            | \$ 30,237,472     | 45.88%       |
| 3907     | SELAH                | 4,578            | \$ 136,919,098    | 4,417            | \$ 144,845,183    | 5.79%        |
| 3908     | SUNNYSIDE            | 5,096            | \$ 302,213,135    | 5,100            | \$ 328,290,882    | 8.63%        |
| 3909     | TIETON               | 1,208            | \$ 15,366,316     | 1,214            | \$ 35,709,518     | 132.39%      |
| 3910     | TOPPENISH            | 3,089            | \$ 88,161,940     | 2,999            | \$ 87,011,477     | -1.31%       |
| 3911     | UNION GAP            | 3,842            | \$ 582,030,892    | 3,733            | \$ 614,615,584    | 5.60%        |
| 3912     | WAPATO               | 2,389            | \$ 49,999,050     | 2,362            | \$ 46,506,724     | -6.99%       |
| 3913     | YAKIMA CITY          | 13,653           | \$ 1,908,761,386  | 13,210           | \$ 1,986,421,571  | 4.07%        |
| 3914     | ZILLAH               | 2,758            | \$ 40,155,392     | 2,667            | \$ 47,282,940     | 17.75%       |
| 3999     | YAKIMA COUNTY TOTAL  | 56,475           | \$ 3,892,429,385  | 55,612           | \$ 4,140,784,147  | 6.38%        |
|          |                      |                  |                   |                  |                   |              |
|          | Grand Total          | <b>1,807,962</b> | \$155,344,592,762 | <b>1,772,318</b> | \$170,182,670,528 | <b>9.55%</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)

Calendar Year, 2018

| Industry and NAICS Number                              | Gross                   | Taxable                 | B&O Tax              |
|--|-------------------------|-------------------------|----------------------|
| <b>Agriculture, Forestry, Fishing 11</b>               |                         |                         |                      |
| Crop & Animal Production 111,112                       | \$1,418,167,205         | \$789,021,008           | \$4,165,552          |
| Forestry & Logging 113                                 | \$1,697,374,215         | \$1,292,785,539         | \$4,945,044          |
| Fishing & Hunting 114                                  | \$304,169,324           | \$60,444,398            | \$363,850            |
| Ag & Forestry Support Activities 115                   | \$787,661,445           | \$563,177,796           | \$6,355,176          |
| <b>Total:</b>  | <b>\$4,207,372,189</b>  | <b>\$2,705,428,741</b>  | <b>\$15,829,622</b>  |
|  |                         |                         |                      |
| <b>Mining 21</b>                                       |                         |                         |                      |
| Sand & Gravel, Quarrying 2123                          | \$370,799,426           | \$356,364,795           | \$1,949,199          |
| Other Extraction & Support Act. 211, 2121, 2122, 213   | \$147,929,555           | \$68,603,601            | \$387,858            |
| <b>Total:</b>  | <b>\$518,728,981</b>    | <b>\$424,968,396</b>    | <b>\$2,337,057</b>   |
|  |                         |                         |                      |
| <b>Utilities 22</b>                                    |                         |                         |                      |
| Hydroelectric Power Generation 221111                  | \$32,612,228            | \$30,236,887            | \$345,128            |
| Alternative Power Generation 221114-221117             | \$63,177,341            | \$60,037,100            | \$324,698            |
| Other Electric Power Generation 221112, 221113, 221118 | \$193,310,691           | \$23,008,564            | \$192,506            |
| Electric Power Generation & Trans. 221121, 221122      | \$559,868,355           | \$513,437,094           | \$6,246,137          |
| Natural Gas Distribution 2212                          | \$553,007,014           | \$88,914,801            | \$611,136            |
| Water & Sewer 2213                                     | \$2,105,599,395         | \$1,868,200,880         | \$26,809,551         |
| <b>Total:</b>  | <b>\$3,507,575,024</b>  | <b>\$2,583,835,326</b>  | <b>\$34,529,156</b>  |
|  |                         |                         |                      |
| <b>Construction 23</b>                                 |                         |                         |                      |
| Residential Building & Remodeling 2361                 | \$11,544,562,897        | \$10,902,839,371        | \$53,223,820         |
| Nonresidential Building 2362                           | \$17,043,714,121        | \$15,265,364,642        | \$72,949,004         |
| Heavy Construction & Highways 237                      | \$7,120,757,355         | \$5,958,536,165         | \$30,652,052         |
| Special Trade Contractors 238                          | \$31,514,753,445        | \$28,354,752,245        | \$139,229,559        |
| Electrical 23821                                       | \$6,133,581,209         | \$5,267,370,016         | \$26,346,746         |
| Plumbing & Heating 23822                               | \$5,793,719,827         | \$5,393,771,226         | \$26,402,087         |
| Painting 23832   | \$1,171,652,850         | \$1,114,579,307         | \$5,379,384          |
| Masonry/drywall 23814, 23831                           | \$1,923,016,410         | \$1,799,456,504         | \$8,652,302          |
| Roofing 23816  | \$1,462,383,079         | \$1,351,093,622         | \$6,443,874          |
| Other Contractors 238 Not Listed Above                 | \$15,030,400,070        | \$13,428,481,570        | \$66,005,166         |
| <b>Total:</b>  | <b>\$67,223,787,818</b> | <b>\$60,481,492,423</b> | <b>\$296,054,435</b> |
|  |                         |                         |                      |
| <b>Manufacturing 31-33</b>                             |                         |                         |                      |
| Food Products 311                                      | \$18,571,247,153        | \$7,435,266,733         | \$28,229,160         |
| Milling Of Grains 3112                                 | \$852,598,336           | \$531,230,400           | \$2,426,983          |
| Fruits & Vegetables 3114                               | \$4,719,922,363         | \$591,393,415           | \$2,667,800          |
| Dairy Products 3115                                    | \$2,476,950,696         | \$360,248,104           | \$1,752,396          |
| Meat Products 3116                                     | \$2,133,337,489         | \$2,119,830,072         | \$3,202,655          |
| Seafood Products 3117                                  | \$2,986,878,652         | \$495,768,378           | \$2,448,422          |
| Bakery Products 3118                                   | \$1,996,957,282         | \$1,044,600,677         | \$5,045,498          |
| Other Food Items 3111, 3113, 3119                      | \$3,404,602,335         | \$2,292,195,687         | \$10,685,406         |
| Beverages 312  | \$2,556,328,484         | \$1,611,620,485         | \$7,855,756          |
| Textiles 313,314                                       | \$935,615,097           | \$552,988,093           | \$2,676,890          |
| Apparel 315  | \$216,820,905           | \$140,155,659           | \$698,819            |
| Leather & Allied Products 316                          | \$134,527,653           | \$69,574,761            | \$350,881            |
| Lumber & Wood Products 321                             | \$9,040,406,591         | \$5,647,072,716         | \$22,334,994         |
| Sawmills 3211  | \$3,753,805,151         | \$2,383,837,424         | \$8,524,017          |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                        | Gross            | Taxable          | B&O Tax       |
|--|------------------|------------------|---------------|
| Plywood & Trusses 3212                           | \$1,429,963,010  | \$902,030,547    | \$3,667,975   |
| Millwork, Windows, Wood Products 3219            | \$3,856,638,430  | \$2,361,204,745  | \$10,143,002  |
| Paper Products 322                               | \$7,432,733,418  | \$4,480,316,818  | \$17,347,957  |
| Pulp & Paper Mills 3221                          | \$5,551,041,686  | \$3,179,759,619  | \$11,287,308  |
| Other Paper Products 3222                        | \$1,881,691,732  | \$1,300,557,199  | \$6,060,649   |
| Commercial Printing 323                          | \$907,238,638    | \$708,450,783    | \$3,508,014   |
| Petroleum & Coal Products 324                    | \$24,268,304,874 | \$22,672,743,906 | \$110,190,689 |
| Petroleum Refining 32411                         | \$23,483,850,932 | \$22,131,676,742 | \$107,550,975 |
| Asphalt/petroleum/coal Products 32412, 32419     | \$784,453,942    | \$541,067,164    | \$2,639,714   |
| Chemicals 325                                    | \$8,132,407,662  | \$4,620,640,256  | \$21,916,108  |
| Chemicals, Pesticides & Fertilizers 3251, 3253   | \$3,141,388,263  | \$1,678,427,082  | \$8,471,322   |
| Resins, Synthetic Fibers & Filaments 3252        | \$1,467,093,333  | \$859,859,305    | \$3,222,377   |
| Pharmaceuticals 3254                             | \$1,939,363,424  | \$1,155,677,965  | \$5,627,176   |
| Paint, Coating & Adhesives 3255                  | \$130,615,366    | \$91,169,570     | \$440,600     |
| Soap, Cleaning Compound & Toiletries 3256        | \$774,635,144    | \$408,243,409    | \$1,982,199   |
| Other Chemical Products 3259                     | \$679,312,132    | \$427,262,925    | \$2,172,434   |
| Plastics & Rubber Products 326                   | \$3,423,551,129  | \$2,122,608,667  | \$9,928,678   |
| Nonmetallic Minerals 327                         | \$3,320,861,928  | \$2,499,427,252  | \$12,132,204  |
| Primary Metals 331                               | \$3,300,477,116  | \$2,194,353,134  | \$9,419,810   |
| Iron & Steel Mills 3311, 3312                    | \$1,453,383,525  | \$923,485,429    | \$4,314,012   |
| Aluminum Smelting 3313                           | \$923,245,442    | \$682,126,577    | \$2,281,910   |
| Other Nonferrous Metals 3314                     | \$147,925,833    | \$143,402,908    | \$693,834     |
| Foundries 3315                                   | \$775,922,316    | \$445,338,220    | \$2,130,054   |
| Fabricated Metal Products 332                    | \$7,151,102,689  | \$4,918,196,520  | \$22,295,830  |
| Machinery 333                                    | \$6,730,084,547  | \$3,720,883,459  | \$17,823,083  |
| Farm & Construction Implements 3331              | \$727,106,915    | \$344,598,542    | \$1,666,479   |
| Industrial Machinery 3332                        | \$1,490,336,168  | \$666,749,049    | \$3,352,259   |
| Commercial & Other Equipment 3333-3336 & 3339    | \$4,512,641,464  | \$2,709,535,868  | \$12,804,345  |
| Computers & Electronics 334                      | \$11,284,023,178 | \$5,989,672,371  | \$28,687,464  |
| Computer Hardware 3341                           | \$414,270,957    | \$156,646,025    | \$872,973     |
| Telephone & Communications Equipment 3342        | \$578,183,835    | \$263,472,006    | \$1,300,382   |
| Audio & Video Equipment 3343                     | \$180,304,861    | \$46,218,552     | \$236,969     |
| Semiconductors 3344                              | \$3,529,256,659  | \$1,712,515,565  | \$7,253,237   |
| Instruments 3345                                 | \$6,461,509,283  | \$3,734,748,318  | \$18,544,978  |
| Software, Other Magnetic & Optical Media 3346    | \$120,497,583    | \$76,071,905     | \$478,925     |
| Electrical Equipment & Appliances 335            | \$2,486,330,329  | \$1,179,966,481  | \$5,778,102   |
| Lighting Equipment 3351                          | \$401,103,385    | \$109,053,573    | \$545,742     |
| Household Appliances 3352                        | \$9,988,204      | \$9,200,914      | \$50,643      |
| Other Electric Equipment 3353, 3359              | \$2,075,238,740  | \$1,061,711,994  | \$5,181,717   |
| Transportation Equipment 336                     | \$92,196,049,091 | \$58,009,556,767 | \$176,222,004 |
| Motor Vehicles & Parts 3361, 3362, 3363          | \$2,026,970,097  | \$1,281,760,687  | \$6,264,520   |
| Aircraft, Aerospace & Parts 3364                 | \$88,666,375,239 | \$55,581,077,967 | \$164,190,554 |
| Ships & Boats 3366                               | \$1,365,124,712  | \$1,036,486,292  | \$5,232,720   |
| Railroad, Other Transportation Equip. 3365, 3369 | \$137,579,043    | \$110,231,821    | \$534,210     |
| Furniture & Related Products 337                 | \$1,691,113,598  | \$1,182,641,044  | \$5,661,735   |
| Other Manufacturing 339                          | \$5,332,314,322  | \$3,161,605,771  | \$14,936,198  |
| Other Medical Equip & Supplies 339112, 339115    | \$662,682,256    | \$373,281,836    | \$1,893,782   |
| Dental Laboratories 339116                       | \$187,884,621    | \$168,591,706    | \$978,389     |
| Sporting And Athletic Goods 33992                | \$843,064,329    | \$202,629,006    | \$1,001,209   |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX



**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                         | Gross                    | Taxable                  | B&O Tax              |
|---|--------------------------|--------------------------|----------------------|
| All Other Miscellaneous Mfg 3399 Not Listed Above | \$3,638,683,116          | \$2,417,103,223          | \$11,062,818         |
| <b>Total:</b>                                     | <b>\$209,111,538,402</b> | <b>\$132,917,741,676</b> | <b>\$517,994,376</b> |
| <b>Wholesale Trade 42</b>                         |                          |                          |                      |
| Durable Goods 423                                 | \$86,362,141,697         | \$64,611,308,650         | \$322,602,931        |
| Motor Vehicles & Parts 4231                       | \$14,134,761,373         | \$12,670,024,109         | \$63,416,481         |
| Furniture & Home Furnishings 4232                 | \$2,022,291,118          | \$1,385,433,526          | \$6,851,633          |
| Lumber & Construction Materials 4233              | \$9,510,808,790          | \$6,583,997,729          | \$31,125,128         |
| Professional & Commercial Equipment 4234          | \$14,727,535,676         | \$11,608,138,899         | \$60,587,030         |
| Metal & Mineral (except Petroleum) 4235           | \$3,826,875,530          | \$2,790,489,081          | \$13,274,696         |
| Electrical Equipment 4236                         | \$11,449,260,805         | \$9,392,440,817          | \$49,070,802         |
| Hardware, Plumbing, Heating Equipment 4237        | \$4,837,457,069          | \$3,966,375,192          | \$19,397,293         |
| Machinery & Equipment 4238                        | \$14,890,914,975         | \$11,900,964,091         | \$56,155,638         |
| Sporting & Recreational Goods & Supplies 423910   | \$1,515,080,503          | \$936,033,640            | \$4,586,968          |
| Toy & Hobby Goods & Supplies 423920               | \$5,341,681,238          | \$279,351,977            | \$1,483,926          |
| Other Misc Durable Goods 423930, 423940, 42399C   | \$4,105,474,620          | \$3,098,059,589          | \$16,653,336         |
| Nondurable Goods: 424                             | \$88,224,935,965         | \$61,159,546,505         | \$265,554,260        |
| Paper & Paper Products 4241                       | \$2,775,264,801          | \$2,232,900,437          | \$10,423,968         |
| Drugs & Sundries 4242                             | \$9,891,459,904          | \$9,176,737,103          | \$23,699,469         |
| Apparel 4243                                      | \$4,969,543,941          | \$1,401,070,981          | \$6,904,561          |
| Food Products 4244                                | \$36,503,682,300         | \$22,712,313,715         | \$98,176,629         |
| Farm Products 4245                                | \$1,883,078,738          | \$937,227,082            | \$4,716,095          |
| Chemicals & Plastics 4246                         | \$3,298,143,649          | \$2,651,874,108          | \$12,780,920         |
| Petroleum Products 4247                           | \$11,350,653,569         | \$9,664,668,580          | \$48,711,261         |
| Beer & Ale 424810                                 | \$1,140,451,741          | \$1,087,659,618          | \$5,272,724          |
| Wine & Distilled Alcoholic Beverages 424820       | \$4,576,042,713          | \$3,352,470,229          | \$16,470,014         |
| Farm Supplies 42491                               | \$4,193,064,259          | \$2,579,057,069          | \$12,865,489         |
| Tobacco & Tobacco Products 42494                  | \$1,218,745,245          | \$1,122,249,060          | \$5,432,499          |
| Other Misc Nondurable Goods 4249 Not Listed Above | \$6,424,805,105          | \$4,241,318,523          | \$20,100,631         |
| Electronic Markets, Agents, Brokers 425           | \$1,118,241,323          | \$648,409,025            | \$5,262,150          |
| <b>Total:</b>                                     | <b>\$175,705,318,985</b> | <b>\$126,419,264,180</b> | <b>\$593,419,341</b> |
| <b>Retail Trade 44-45</b>                         |                          |                          |                      |
| Motor Vehicles & Parts 441                        | \$29,484,792,101         | \$26,321,132,797         | \$134,020,876        |
| New & Used Auto Dealers 4411                      | \$22,562,326,002         | \$20,422,913,030         | \$104,894,714        |
| Rv, Boat, Motorcycle Dealers 4412                 | \$2,995,800,744          | \$2,564,913,022          | \$13,003,348         |
| Automotive Parts & Tires 4413                     | \$3,926,665,355          | \$3,333,306,745          | \$16,122,814         |
| Furniture & Home Furnishings 442                  | \$3,854,247,036          | \$3,540,604,887          | \$17,059,905         |
| Electronics & Appliances 443                      | \$8,201,288,196          | \$7,004,417,127          | \$39,420,824         |
| Household Appliances 443141                       | \$641,658,945            | \$631,643,360            | \$3,037,148          |
| Electronic Stores 443142                          | \$7,559,629,251          | \$6,372,773,767          | \$36,383,676         |
| Bldg. Materials, Garden Supplies 444              | \$11,789,414,961         | \$11,025,901,051         | \$52,755,570         |
| Building Materials 4441                           | \$10,144,417,960         | \$9,592,550,096          | \$45,739,617         |
| Lawn & Garden Supplies 4442                       | \$1,644,997,001          | \$1,433,350,955          | \$7,015,953          |
| Food & Beverages (off-premises) 445               | \$18,533,256,091         | \$17,215,708,512         | \$82,289,307         |
| Grocery & Convenience Stores 4451                 | \$16,108,577,185         | \$15,454,841,989         | \$74,226,729         |
| Other Food Stores/specialty Foods 4452            | \$1,827,656,113          | \$1,259,780,977          | \$5,638,517          |
| Beer, Wine And Liquor Stores 4453                 | \$597,022,793            | \$501,085,546            | \$2,424,061          |
| Drug Stores & Personal Care Stores 446            | \$11,287,635,886         | \$10,552,408,428         | \$52,104,294         |
| Gas Stations (incl. Convenience Stores) 447       | \$11,239,416,397         | \$8,827,309,930          | \$43,184,444         |
| Apparel & Accessories 448                         | \$6,527,075,413          | \$5,056,204,164          | \$24,446,411         |
| Clothing Stores 4481                              | \$5,350,515,739          | \$4,052,857,991          | \$19,663,467         |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

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Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                         | Gross                    | Taxable                  | B&O Tax              |
|---|--------------------------|--------------------------|----------------------|
| Shoe Stores 4482                                  | \$407,931,874            | \$381,704,075            | \$1,804,282          |
| Jewelry & Luggage Stores 4483                     | \$768,627,800            | \$621,642,098            | \$2,978,662          |
| Sporting Goods, Toy/hobby/book/music 451          | \$4,274,130,736          | \$3,107,138,624          | \$15,349,104         |
| Sporting Goods 45111                              | \$2,479,924,657          | \$2,035,870,155          | \$9,926,317          |
| Hobby & Toy Stores 45112                          | \$868,377,681            | \$423,345,767            | \$2,058,386          |
| Sewing Supplies 45113                             | \$167,378,331            | \$154,064,159            | \$741,197            |
| Musical Instruments 45114                         | \$196,950,451            | \$174,369,122            | \$888,559            |
| Book, Periodical & Music Stores 45121             | \$561,499,616            | \$319,489,421            | \$1,734,645          |
| Department Stores 4522                            | \$1,712,637,000          | \$1,691,053,978          | \$8,207,063          |
| Warehouse Clubs And Superstores 452311            | \$27,382,123,798         | \$21,788,292,113         | \$103,934,499        |
| All Other General Merchandise Stores 452319       | \$864,124,987            | \$809,137,278            | \$3,900,219          |
| Electronic Shopping And Mail-order Houses 4541    | \$5,245,740,916          | \$4,133,777,351          | \$22,804,613         |
| Miscellaneous Retailers 453, 4542, 4543           | \$19,724,370,737         | \$12,199,207,827         | \$65,333,194         |
| <b>Total:</b>                                     | <b>\$160,120,254,255</b> | <b>\$133,272,294,067</b> | <b>\$664,810,323</b> |
|   |                          |                          |                      |
| <b>Transportation 48-492</b>                      |                          |                          |                      |
| Air Transportation 481                            | \$91,329,313             | \$79,795,129             | \$734,664            |
| Railroads 482                                     | \$123,355,420            | \$123,352,381            | \$1,357,456          |
| Water Transportation 483                          | \$119,734,743            | \$79,084,985             | \$462,919            |
| Truck Transportation 484                          | \$894,885,457            | \$657,834,882            | \$5,962,474          |
| Transit & Ground Passenger Transport 485          | \$223,982,094            | \$185,012,693            | \$2,417,949          |
| Pipeline Transportation 486                       | D                        | D                        | D                    |
| Scenic & Sightseeing Transportation 487           | \$177,008,174            | \$76,110,825             | \$456,982            |
| Support Activities For Transportation 488         | \$4,591,177,550          | \$3,874,743,523          | \$21,929,605         |
| Postal Service, Couriers And Messengers 491, 492  | \$153,810,659            | \$136,836,615            | \$1,330,959          |
| <b>Total:</b>                                     | <b>\$6,415,765,707</b>   | <b>\$5,249,762,365</b>   | <b>\$34,831,895</b>  |
|   |                          |                          |                      |
| <b>Warehousing &amp; Storage 493</b>              |                          |                          |                      |
| <b>Total:</b>                                     | <b>\$1,016,699,424</b>   | <b>\$930,196,185</b>     | <b>\$4,925,419</b>   |
|   |                          |                          |                      |
| <b>Information 51</b>                             |                          |                          |                      |
| Publishing (except Internet) 511                  | \$5,984,749,362          | \$3,804,753,256          | \$29,951,935         |
| Newspapers 51111                                  | \$397,656,182            | \$393,776,314            | \$1,602,285          |
| Books & Periodicals 51112, 51113                  | \$467,751,388            | \$371,621,491            | \$2,562,658          |
| Software 5112                                     | \$4,454,520,121          | \$2,392,240,053          | \$16,613,093         |
| Other Publishers 51114, 51119                     | \$664,821,671            | \$647,115,398            | \$9,173,899          |
| Motion Picture Production 512                     | \$1,267,092,876          | \$1,108,831,812          | \$14,455,160         |
| Radio & Tv Broadcasting, Cable Tv 515             | \$3,030,793,867          | \$2,652,350,497          | \$34,528,615         |
| Telecommunications 517                            | \$12,354,988,477         | \$12,084,515,198         | \$111,003,328        |
| Wired Telecommunications Carriers 517311          | \$3,714,120,471          | \$3,608,936,703          | \$28,602,432         |
| Wireless Telecommunications Carriers 517312       | \$5,463,074,791          | \$5,399,475,403          | \$46,250,597         |
| Satellite And Other Telecommunications 5174, 5179 | \$3,177,793,215          | \$3,076,103,092          | \$36,150,299         |
| Isps, Web Search Portals, Data Proc. Svcs. 518    | \$2,830,283,212          | \$1,894,490,118          | \$23,945,502         |
| Other Information Services 519                    | \$2,036,670,901          | \$1,663,698,491          | \$20,938,731         |
| <b>Total:</b>                                     | <b>\$27,504,578,695</b>  | <b>\$23,208,639,372</b>  | <b>\$234,823,271</b> |
|   |                          |                          |                      |
| <b>Finance, Insurance, Real Estate 52-53</b>      |                          |                          |                      |
| Banks & Credit Unions 521, 522                    | \$22,840,413,137         | \$17,798,924,962         | \$251,761,005        |
| Securities & Other Financial Investment 523, 525  | \$10,744,798,776         | \$6,604,321,527          | \$66,606,452         |
| Insurance Agents & Brokers 524                    | \$8,983,293,896          | \$4,523,706,773          | \$38,471,419         |
| Real Estate Agents & Brokers 531                  | \$6,564,606,501          | \$6,229,630,083          | \$88,707,228         |
| Rental Of Tangible Personal Property 532          | \$6,571,510,034          | \$5,836,161,963          | \$31,274,513         |
| Lessors Of Nonfinancial Intangibles 533           | \$596,589,226            | \$571,473,999            | \$8,285,914          |
| <b>Total:</b>                                     | <b>\$56,301,211,570</b>  | <b>\$41,564,219,307</b>  | <b>\$485,106,531</b> |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Industry and NAICS Number                          | Gross                    | Taxable                  | B&O Tax                |
|--|--------------------------|--------------------------|------------------------|
| <b>Business, Personal And Other Services 54-92</b> |                          |                          |                        |
| Professional, Scientific & Technical Services 54   | \$64,077,910,649         | \$41,291,296,882         | \$511,773,622          |
| Legal Services 5411                                | \$5,704,980,385          | \$5,274,397,941          | \$75,532,490           |
| Accounting Services 5412                           | \$3,581,958,948          | \$3,257,484,202          | \$47,819,815           |
| Architectural Services 54131                       | \$1,768,465,387          | \$1,547,202,458          | \$23,037,327           |
| Engineering Services 54133                         | \$5,995,551,084          | \$5,077,291,151          | \$53,224,948           |
| Other Related Services 54132, 54134-54138          | \$824,863,566            | \$724,588,739            | \$9,843,830            |
| Specialized Design Services 5414                   | \$1,183,382,599          | \$938,581,774            | \$9,293,759            |
| Computer System Design Services 5415               | \$22,890,116,986         | \$10,212,797,517         | \$114,768,816          |
| Consulting Services 5416                           | \$11,749,832,240         | \$8,155,569,660          | \$105,292,020          |
| Scientific Research & Development Services 5417    | \$3,846,396,453          | \$1,325,992,628          | \$12,458,267           |
| Advertising & Public Relations 5418                | \$1,716,191,316          | \$1,359,165,328          | \$18,516,903           |
| Other Professional Services 5419                   | \$4,816,171,685          | \$3,418,225,484          | \$41,985,447           |
| Management Services 55                             | \$462,429,370            | \$353,825,989            | \$4,187,960            |
| Administrative & Support Services 561              | \$25,699,282,737         | \$22,293,129,953         | \$234,509,521          |
| Employment Services 5613                           | \$3,779,827,642          | \$3,316,714,682          | \$44,067,888           |
| Travel Services 5615                               | \$1,400,515,207          | \$871,075,677            | \$6,535,157            |
| Investigation & Security Services 5616             | \$1,419,729,713          | \$1,303,819,605          | \$14,717,136           |
| Building Services & Janitorial 5617                | \$3,874,044,895          | \$3,732,891,951          | \$30,679,924           |
| Other 5611, 5612, 5614, 5619                       | \$15,225,165,280         | \$13,068,628,038         | \$138,509,416          |
| Waste Treatment/collection 562                     | \$3,966,351,915          | \$3,714,575,225          | \$39,067,456           |
| Schools (public, Private, Technical) 61            | \$3,048,328,615          | \$1,473,584,882          | \$19,245,393           |
| Health Services 62                                 | \$51,039,712,993         | \$37,075,337,161         | \$517,433,639          |
| Ambulatory Health Care Services 621                | \$23,893,523,655         | \$20,372,449,065         | \$289,736,081          |
| Physicians 6211                                    | \$9,477,052,990          | \$7,692,842,139          | \$113,770,038          |
| Dentists 6212                                      | \$3,872,641,446          | \$3,840,071,766          | \$57,389,050           |
| Other Health Practitioners 6213                    | \$3,691,621,765          | \$3,460,491,634          | \$48,526,586           |
| Outpatient Care Centers 6214                       | \$3,529,200,152          | \$2,659,774,606          | \$36,197,839           |
| Medical & Diagnostic Laboratories 6215             | \$1,345,382,576          | \$819,591,513            | \$12,208,478           |
| Home Health Care 6216                              | \$1,258,668,743          | \$1,230,086,787          | \$12,033,337           |
| Other Ambulatory Health Care 6219                  | \$718,955,983            | \$669,590,620            | \$9,610,753            |
| Hospitals 622                                      | \$22,352,745,859         | \$13,192,515,498         | \$191,596,731          |
| Nursing & Retirement Homes 623                     | \$2,620,625,168          | \$2,321,009,240          | \$22,334,462           |
| Social Services & Day Care 624                     | \$2,172,818,311          | \$1,189,363,358          | \$13,766,365           |
| Arts, Entertainment, & Recreation 71               | \$4,104,136,489          | \$3,310,153,166          | \$32,182,915           |
| Performing Arts, Spectator Sports 711              | \$1,699,388,642          | \$1,186,100,616          | \$15,626,506           |
| Museums, Historical Sites, Etc. 712                | \$119,186,643            | \$51,665,371             | \$595,517              |
| Amusement, Gambling, Recreation 713                | \$2,285,561,204          | \$2,072,387,179          | \$15,960,892           |
| Accommodations 721                                 | \$4,394,747,616          | \$4,147,005,743          | \$22,264,832           |
| Restaurants, Food Services 7223, 7225              | \$16,321,000,366         | \$16,040,220,028         | \$84,586,440           |
| Drinking Places 7224                               | \$1,010,976,238          | \$919,309,842            | \$5,249,348            |
| Auto Repair & Services 8111                        | \$3,207,294,277          | \$3,114,547,271          | \$15,216,188           |
| Other Repair Services 8112-8114                    | \$2,487,792,827          | \$1,778,274,132          | \$9,122,183            |
| Personal Services 812                              | \$3,833,241,795          | \$3,646,905,915          | \$40,667,811           |
| Personal Care (barber, Beauty, Etc.) 8121          | \$1,619,693,358          | \$1,579,717,945          | \$21,462,631           |
| Death Care Services 8122                           | \$245,633,914            | \$240,517,053            | \$2,835,662            |
| Laundry & Dry Cleaning 8123                        | \$496,947,472            | \$486,736,690            | \$3,123,308            |
| Other Personal Services 8129                       | \$1,470,967,051          | \$1,339,934,227          | \$13,246,210           |
| Religious, Civic & Other Organizations 813, 814    | \$1,053,980,773          | \$471,754,253            | \$5,866,144            |
| Public Administration, 92                          | \$485,695,326            | \$381,765,644            | \$5,188,013            |
| <b>Total:</b>                                      | <b>\$185,192,881,986</b> | <b>\$140,011,686,086</b> | <b>\$1,546,561,465</b> |
| <b>Total All Industries</b>                        |                          |                          |                        |
| <b>Total:</b>                                      | <b>\$896,825,713,036</b> | <b>\$669,769,528,124</b> | <b>\$4,431,222,891</b> |

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

\*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  | \$21,910,338,283         | \$17,758,690,424        | \$1,154,315,058        |
| New & Used Auto Dealers 4411  | \$17,174,813,449         | \$13,938,256,833        | \$905,986,827          |
| Rv, Boat, Motorcycle Dealers 4412   | \$2,486,562,005          | \$1,895,101,480         | \$123,181,628          |
| Automotive Parts & Tire 4413  | \$2,248,962,829          | \$1,925,332,111         | \$125,146,603          |
| Furniture & Home Furnishings 442  | \$2,888,606,023          | \$2,597,477,869         | \$168,836,115          |
| Electronics & Appliances 443  | \$5,452,151,610          | \$4,261,265,993         | \$276,982,371          |
| Building Materials, Garden Equip & Supplies 444                             | \$8,100,571,339          | \$7,459,581,946         | \$484,872,906          |
| Building Materials 4441   | \$6,988,580,719          | \$6,589,239,177         | \$428,300,602          |
| Lawn & Garden Supplies & Equipment 4442                                     | \$1,111,990,620          | \$870,342,769           | \$56,572,304           |
| Food & Beverage Stores 445  | \$16,218,299,490         | \$4,176,803,436         | \$271,492,307          |
| Grocery & Convenience Stores 4451   | \$15,108,758,266         | \$3,752,265,752         | \$243,897,319          |
| Other Food & Beverage Stores 4452, 4453                                     | \$1,109,541,224          | \$424,537,684           | \$27,594,988           |
| Drug/health Stores 446  | \$8,974,352,321          | \$3,157,575,707         | \$205,242,475          |
| Gas Stations & Convenience Stores W/pumps 447                               | \$9,408,685,350          | \$1,840,945,378         | \$119,661,509          |
| Apparel & Accessories 448   | \$5,821,898,312          | \$4,660,717,363         | \$302,946,728          |
| Clothing & Shoe Stores 4481, 4482   | \$5,127,171,022          | \$4,119,307,197         | \$267,755,054          |
| Jewelry & Luggage Stores 4483   | \$694,727,290            | \$541,410,166           | \$35,191,674           |
| Sporting Goods, Toys, Book & Music Stores 451                               | \$3,398,641,256          | \$2,629,977,669         | \$170,948,650          |
| Sporting Goods, Toys, Hobby/craft Stores 4511                               | \$2,880,379,622          | \$2,344,546,075         | \$152,395,569          |
| Book/periodical/music Store 4512  | \$518,261,634            | \$285,431,594           | \$18,553,081           |
| General Merchandise Stores 452  | \$28,867,736,329         | \$11,770,761,761        | \$765,099,530          |
| Department Stores 4522  | \$1,681,183,694          | \$1,610,851,424         | \$104,705,343          |
| General Merchandise Stores, Including Warehouse Clubs And Supercenters 4523 | \$27,186,552,635         | \$10,159,910,337        | \$660,394,187          |
| Electronic Shopping And Mail-order Houses 4541                              | \$2,338,477,539          | \$1,473,199,069         | \$95,757,959           |
| Miscellaneous Retailers 453, 4542, 4543                                     | \$14,053,488,676         | \$9,732,569,452         | \$632,617,559          |
| <b>Total:</b>   | <b>\$127,433,246,528</b> | <b>\$71,519,566,067</b> | <b>\$4,648,773,167</b> |
|   |                          |                         |                        |
| <b>Agriculture, Forestry, Fishing 11</b>                                    |                          |                         |                        |
| <b>Total:</b>   | <b>\$239,638,936</b>     | <b>\$86,842,566</b>     | <b>\$5,644,817</b>     |
|   |                          |                         |                        |
| <b>Mining 21</b>  |                          |                         |                        |
| <b>Total:</b>   | <b>\$155,658,770</b>     | <b>\$79,891,825</b>     | <b>\$5,192,969</b>     |
|   |                          |                         |                        |
| <b>Utilities 22</b>   |                          |                         |                        |
| <b>Total:</b>   | <b>\$396,336,549</b>     | <b>\$125,093,939</b>    | <b>\$8,131,128</b>     |
|   |                          |                         |                        |
| <b>Construction 23</b>  |                          |                         |                        |
| Construction Of Buildings 236   | \$24,759,882,796         | \$21,058,042,859        | \$1,368,773,535        |
| Heavy Construction & Highways 237   | \$3,470,455,413          | \$2,451,294,769         | \$159,334,195          |
| Special Trade Contractors 238   | \$13,343,054,679         | \$11,645,831,374        | \$756,979,945          |
| <b>Total:</b>   | <b>\$41,573,392,888</b>  | <b>\$35,155,169,002</b> | <b>\$2,285,087,675</b> |
|   |                          |                         |                        |

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

\*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>\$13,727,987,280</b>  | <b>\$3,260,171,367</b>   | <b>\$211,911,365</b>    |
|   |                          |                          |                         |
| <b>Wholesale Trade 42</b>                                   |                          |                          |                         |
| Durable Goods 423   | \$15,995,776,280         | \$8,883,401,262          | \$577,421,234           |
| Nondurable Goods 424  | \$5,231,684,128          | \$2,114,131,902          | \$137,418,658           |
| Electronic Markets, Agents & Brokers 425                    | \$92,820,718             | \$28,402,172             | \$1,846,144             |
| <b>Total:</b>   | <b>\$21,320,281,126</b>  | <b>\$11,025,935,336</b>  | <b>\$716,686,036</b>    |
|   |                          |                          |                         |
| <b>Transportation &amp; Warehousing 48-49</b>               |                          |                          |                         |
| <b>Total:</b>   | <b>\$878,100,628</b>     | <b>\$656,158,646</b>     | <b>\$42,650,386</b>     |
|   |                          |                          |                         |
| <b>Information 51</b>                                       |                          |                          |                         |
| <b>Total:</b>   | <b>\$9,682,670,044</b>   | <b>\$6,967,483,632</b>   | <b>\$452,886,531</b>    |
|   |                          |                          |                         |
| <b>Finance, Insurance 52</b>                                |                          |                          |                         |
| <b>Total:</b>   | <b>\$1,742,979,436</b>   | <b>\$1,309,100,680</b>   | <b>\$85,091,566</b>     |
|   |                          |                          |                         |
| <b>Real Estate, Rental/leasing 53</b>                       |                          |                          |                         |
| <b>Total:</b>   | <b>\$4,687,363,915</b>   | <b>\$4,013,431,157</b>   | <b>\$260,873,167</b>    |
|   |                          |                          |                         |
| <b>Professional, Scientific &amp; Technical Services 54</b> |                          |                          |                         |
| <b>Total:</b>   | <b>\$14,292,354,622</b>  | <b>\$3,946,256,955</b>   | <b>\$256,507,326</b>    |
|   |                          |                          |                         |
| <b>Management, Education &amp; Health Services 55-62</b>    |                          |                          |                         |
| <b>Total:</b>   | <b>\$9,823,282,761</b>   | <b>\$6,863,992,260</b>   | <b>\$446,160,215</b>    |
|   |                          |                          |                         |
| <b>Arts, Entertainment &amp; Recreation 71</b>              |                          |                          |                         |
| <b>Total:</b>   | <b>\$1,738,904,933</b>   | <b>\$1,630,909,277</b>   | <b>\$106,009,229</b>    |
|   |                          |                          |                         |
| <b>Accommodations &amp; Food Services 72</b>                |                          |                          |                         |
| Accommodations 721  | \$3,988,356,899          | \$3,778,417,688          | \$245,597,228           |
| Restaurants, Food Services & Drinking Places 722            | \$15,596,612,229         | \$15,087,423,207         | \$980,682,885           |
| <b>Total:</b>   | <b>\$19,584,969,128</b>  | <b>\$18,865,840,895</b>  | <b>\$1,226,280,113</b>  |
|   |                          |                          |                         |
| <b>Other Services 81</b>                                    |                          |                          |                         |
| Repair & Maintenance 811                                    | \$4,108,808,412          | \$3,339,646,663          | \$217,077,249           |
| Personal Service 812  | \$1,244,995,662          | \$1,152,528,508          | \$74,914,571            |
| Religious, Civic & Other Organization 813, 814              | \$131,515,762            | \$91,697,378             | \$5,960,354             |
| <b>Total:</b>   | <b>\$5,485,319,836</b>   | <b>\$4,583,872,549</b>   | <b>\$297,952,174</b>    |
|   |                          |                          |                         |
| <b>Public Administration 92</b>                             |                          |                          |                         |
| <b>Total:</b>   | <b>\$88,942,859</b>      | <b>\$83,808,408</b>      | <b>\$5,447,549</b>      |
|   |                          |                          |                         |
| <b>Total All Industries</b>                                 |                          |                          |                         |
| <b>Total:</b>   | <b>\$272,851,430,239</b> | <b>\$170,173,524,561</b> | <b>\$11,061,285,413</b> |

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Calendar Year, 2018

| Type of Utility                         | Rate         | Gross                   | Taxable                 | State Tax            |
|---|--------------|-------------------------|-------------------------|----------------------|
| <b>Water Distribution</b>               | <b>5.03%</b> |                         |                         |                      |
| Water Supply                            |              | \$1,397,576,058         | \$1,277,648,868         | \$64,252,557         |
| Miscellaneous                           |              | \$181,330,818           | \$139,036,441           | \$6,992,039          |
| <b>Total:</b>                           |              | <b>\$1,578,906,876</b>  | <b>\$1,416,685,309</b>  | <b>\$71,244,596</b>  |
| <b>Sewer Collection</b>                 | <b>3.85%</b> |                         |                         |                      |
| Sewerage Systems                        |              | \$415,810,791           | \$160,735,317           | \$6,191,538          |
| Miscellaneous                           |              | \$349,527,219           | \$233,845,570           | \$9,007,684          |
| <b>Total:</b>                           |              | <b>\$765,338,010</b>    | <b>\$394,580,887</b>    | <b>\$15,199,222</b>  |
| <b>Power</b>                            |              |                         |                         |                      |
| <b>Total:</b>                           | <b>3.87%</b> | <b>\$8,734,527,860</b>  | <b>\$7,172,656,464</b>  | <b>\$277,825,598</b> |
| <b>Gas Distribution/telegraph</b>       |              |                         |                         |                      |
| <b>Total:</b>                           | <b>3.85%</b> | <b>\$1,384,485,535</b>  | <b>\$1,376,843,491</b>  | <b>\$53,036,010</b>  |
| <b>Motor Transportation</b>             | <b>1.93%</b> |                         |                         |                      |
| Local/suburban Transit                  |              | \$785,019,465           | \$312,813,712           | \$6,024,784          |
| Trucking                                |              | \$5,059,969,675         | \$1,178,162,182         | \$22,691,102         |
| Railroads                               |              | \$72,186,748            | \$47,772,706            | \$920,106            |
| Miscellaneous                           |              | \$838,741,255           | \$452,163,610           | \$8,707,883          |
| <b>Total:</b>                           |              | <b>\$6,755,917,143</b>  | <b>\$1,990,912,210</b>  | <b>\$38,343,875</b>  |
| <b>Urban Transportation</b>             | <b>0.64%</b> |                         |                         |                      |
| Local/suburban Transit                  |              | \$357,479,549           | \$232,344,163           | \$1,491,662          |
| Trucking                                |              | \$391,434,130           | \$289,687,977           | \$1,859,807          |
| Miscellaneous                           |              | \$539,387,246           | \$300,397,281           | \$1,928,457          |
| <b>Total:</b>                           |              | <b>\$1,288,300,925</b>  | <b>\$822,429,421</b>    | <b>\$5,279,926</b>   |
| <b>Other Public Service</b>             | <b>1.93%</b> |                         |                         |                      |
| Water Transport                         |              | \$229,976,782           | \$111,782,197           | \$2,152,925          |
| Miscellaneous                           |              | \$1,294,409,024         | \$168,861,225           | \$3,252,145          |
| <b>Total:</b>                           |              | <b>\$1,524,385,806</b>  | <b>\$280,643,422</b>    | <b>\$5,405,070</b>   |
| <b>Log Hauling Over Public Highways</b> |              |                         |                         |                      |
| <b>Total:</b>                           | <b>1.37%</b> | <b>\$255,778,538</b>    | <b>\$152,335,848</b>    | <b>\$2,086,370</b>   |
| <b>Total Public Utility Taxes</b>       |              |                         |                         |                      |
| <b>Total:</b>                           |              | <b>\$22,287,640,693</b> | <b>\$13,607,087,052</b> | <b>\$468,420,667</b> |

TABLE 7: PUBLIC UTILITY TAX

## APPENDIX A: Frequently Asked Questions

| <b><u>1. General Questions</u></b>   | <b><u>Page</u></b> |
|--|--------------------|
| i. What does a "D" in the data mean?.....  | 2                  |
| ii. What are reporting periods? .....  | 2                  |
| iii. Why is the QBR typically published six months after the end of the reporting period?.....         | 2                  |
| iv. Why doesn't the sum of the quarterly data for a given NAICS grouping equal the annual figure?..... | 3                  |
| v. What is an accrual period?.....   | 3                  |
| vi. What is the difference between QBR tables 1 and 5?.....  | 3                  |
| <br><b><u>2. SIC and NAICS codes</u></b>   |                    |
| vii. What are SIC and NAICS codes?.....  | 4                  |
| viii. What is the difference between a SIC and a NAICS code?.....                                      | 4                  |
| ix. Can I get SIC code data after 2004?.....   | 4                  |
| x. Can I compare historical SIC data to NAICS data?.....   | 4                  |
| xi. What do I do if I need historical QBR data in the NAICS version?.....                              | 5                  |
| <br><b><u>3. Unit Counts</u></b>   |                    |
| xii. What are units?.....  | 5                  |
| xiii. Why do the unit counts differ between quarterly and calendar year data?...                       | 5                  |
| xiv. Can I add unit counts for 4 quarters to get the annual unit count?.....                           | 5                  |
| <br><b><u>4. Gross Business Income</u></b>   |                    |
| xv. What is gross business income?.....  | 5                  |
| xvi. Can I get gross business income by location?.....   | 6                  |
| <br><b><u>5. Business and Occupation (B&amp;O) Tax</u></b>   |                    |
| xvii. What is the B&O tax?.....  | 6                  |
| xviii. Do cities levy a B&O tax?.....  | 6                  |
| xix. What is the difference between gross and taxable income?.....                                     | 6                  |

|   |   |
|---|---|
| xx. Does the B&O tax due amount account for any tax credits?..... | 7 |
| xxi. What are the state B&O tax rates?.....                       | 7 |
| xxii. Can I get B&O tax data by location?.....                    | 7 |

## **6. Retail Sales and Use Tax**

|   |   |
|---|---|
| xxiii. What is the retail sales tax?.....                                       | 7 |
| xxiv. Are there exemptions to the retail sales and use taxes?.....              | 7 |
| xxv. What is the difference between gross and taxable retail sales?.....        | 7 |
| xxvi. Do the retail sales and use tax due amounts account for any credits?..... | 8 |
| xxvii. What are the state retail sales tax rates?.....                          | 8 |

## **7. Public Utility Tax**

|  |   |
|--|---|
| xxviii. What is the public utility tax?.....                                 | 8 |
| xxix. What is operating income?.....   | 8 |
| xxx. What is the difference between gross and taxable operating income?..... | 8 |
| xxxi. Does the public utility tax due amount account for any credits?.....   | 8 |
| xxxii. What are the public utility tax rates?.....                           | 9 |
| xxxiii. Can I get public utility tax data by location?.....                  | 9 |

---

## **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 SIC or 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.

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<https://dor.wa.gov/about/statistics-reports>

**Contact the Department of Revenue,  
Research & Fiscal Analysis division via email at  
DORSTATISTICS@DOR.WA.GOV.**