

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, 2019

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
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$191,402,569	\$9,677,511	\$181,725,058	0.00484	\$879,549
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$7,686,435,621	\$423,416,496	\$7,263,019,125	0.00138	\$10,022,966
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$8,390,091,031	\$3,087,027,706	\$5,303,063,325	0.00275	\$14,583,424
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$3,396,362,610	\$687,544,752	\$2,708,817,858	0.00484	\$13,110,678
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$7,629,180,937	\$127,068,912	\$7,502,112,025	0.00138	\$10,352,915
6	Processing for Hire/Printing and Publishing	10	\$2,087,871,847	\$162,964,301	\$1,924,907,546	0.00484	\$9,316,553
7	Manufacturing	7	\$28,327,246,577	\$932,560,923	\$27,394,685,654	0.00484	\$132,590,279
8	Royalties	80	\$5,514,693,277	\$1,768,139,635	\$3,746,553,642	0.015	\$56,198,305
9	Wholesaling	3	\$259,796,448,852	\$82,247,027,450	\$177,549,421,402	0.00484	\$859,339,190
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$7,220,528,411	\$644,855,647	\$6,575,672,764	0.00484	\$31,826,256
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$19,991,262,557	\$9,116,409,303	\$10,874,853,254	0.015	\$163,122,799
12	For Profit Hospitals; Scientific R&D	135	\$1,849,105,154	\$996,912,433	\$852,192,721	0.015	\$12,782,891
13	Cleanup of Radioactive Waste for US Government	83	\$3,211,483,738	\$4,441,867	\$3,207,041,871	0.00471	\$15,105,167
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$178,643,309,078	\$43,609,119,514	\$135,034,189,564	0.015	\$2,025,512,843
15	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$534,380,997	\$200,088,905	\$334,292,092	0.0163	\$5,448,961
16	Retailing of Interstate Transportation Equip	19	\$1,645,492,309	\$363,469,219	\$1,282,023,090	0.00484	\$6,204,992
17	Travel Agent/Tour Operator (\$250,000 or less)	27	\$354,644,989	\$248,584,694	\$106,060,295	0.00275	\$291,666
18	Travel Agent/Tour Operator (Over \$250,000)	250	\$5,091,880,861	\$4,872,466,367	\$219,414,494	0.009	\$1,974,730
19	Retailing	2	\$284,376,717,627	\$54,231,387,690	\$230,145,329,937	0.00471	\$1,083,984,504
20	Non-Manufacturing Aerospace Product Development	188	\$366,607,098	\$5,838,605	\$360,768,493	0.009	\$3,246,916
21	Federal Aviation Administration (FAR) Repair Station	189	\$375,359,762	\$4,560,409	\$370,799,353	0.0029	\$1,076,801
22	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
23	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
24	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
25	Wholesaling of Solar Energy Systems	128	\$84,500,624	\$65,400,909	\$19,099,715	0.00275	\$52,524
26	Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling	195	\$24,393,095,561	\$30,006,996	\$24,363,088,565	0.0029	\$70,750,409
27	Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling	196	\$24,685,782,385	\$19,129,338,717	\$5,556,443,668	0.0029	\$16,135,912
28	Retailing of Commercial Airplanes, Components, or Aerospace Tooling	197	\$24,895,098,630	\$11,741,080,407	\$13,154,018,223	0.0029	\$38,199,269
29	Publication of Newspapers	126	\$397,369,049	\$2,310,919	\$395,058,130	0.0035	\$1,382,703
30	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
31	Processing for Hire Timber Products	300	\$217,290,034	\$1,201,428	\$216,088,606	0.00342	\$739,887
32	Extracting Timber, Extracting for Hire Timber	301	\$488,226,368	\$15,272,046	\$472,954,322	0.00342	\$1,619,396
33	Manufacturing of Timber or Wood Products	302	\$4,264,732,902	\$388,697,597	\$3,876,035,305	0.00342	\$13,271,545
34	Wholesaling of Timber or Wood Products	303	\$10,101,167,823	\$5,261,118,971	\$4,840,048,852	0.00342	\$16,572,327
35	Sale of Standing Timber	304	\$43,752,009	\$130,002	\$43,622,007	0.00342	\$149,362
36	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$0	\$0	\$0	0.00275	\$0
	Total:		\$916,251,519,287	\$240,378,120,331	\$675,873,398,956		\$4,615,845,719
State Sales Tax and Use Tax							
37	Retail Sales	1	\$285,534,290,368	\$104,391,984,194	\$181,142,306,174	0.065	\$11,774,249,901
38	Use Tax	5	\$7,316,078,406	\$0	\$7,316,078,406	0.065	\$475,545,096
39	Motor Vehicle Sales / Leases	120	\$14,706,556,879	\$0	\$14,706,556,879	0.003	\$44,119,671
40	Self-Produced Fuel Use Tax	270	\$88,812,456	\$0	\$88,812,456	0.01926	\$1,710,528
	Total:		\$307,645,738,109	\$104,391,984,194	\$203,253,753,915		\$12,295,625,196
State Public Utility Tax							
41	Water Distribution	60	\$1,547,033,014	\$164,809,105	\$1,382,223,909	0.05029	\$69,512,040
42	Sewer Collection	61	\$793,348,139	\$390,386,593	\$402,961,546	0.03852	\$15,522,079
43	Power	49	\$8,987,851,378	\$1,733,411,785	\$7,254,439,593	0.03873	\$280,993,463
44	Gas Distribution-Telegraph	26	\$1,401,699,144	\$7,666,390	\$1,394,032,754	0.03852	\$53,698,142
45	Motor Transportation-Railroad-Railroad Car	8	\$6,670,948,853	\$4,600,543,936	\$2,070,404,917	0.01926	\$39,875,999
46	Log Hauling Over Public Highways	125	\$231,269,152	\$88,693,813	\$142,575,339	0.0137	\$1,952,712
47	Urban Transportation/Vessels Under 65 ft	12	\$1,230,900,317	\$389,086,585	\$841,813,732	0.00642	\$5,404,444
48	Other Public Service Business	13	\$1,488,595,261	\$1,192,994,067	\$295,601,194	0.01926	\$5,693,279

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	Total:		\$22,351,645,258	\$8,567,592,274	\$13,784,052,984		\$472,652,158
	Other Taxes						
49	Litter Tax	36	\$86,484,394,707	\$0	\$86,484,394,707	0.00015	\$12,972,659
50	Tobacco Products/Cigars (less than \$0.69)	20	\$35,660,664	\$0	\$35,660,664	0.95	\$33,877,631
51	Cigar Tax (\$0.69 or more)	194	2,865,311	0	2,865,311	0.65	\$1,862,452
52	Little Cigar Tax (acetate integrated filters)	198	\$25,103,960	\$0	\$25,103,960	0.15125	\$3,796,974
53	Moist Snuff (1.2 oz. or less)	162	42,298,132	0	42,298,132	2.526	\$106,845,081
54	Moist Snuff (more than 1.2 oz.)	163	1,633,887	0	1,633,887	2.105	\$3,439,332
55	All Other Vapor Products	164	\$3,546,850	\$0	\$3,546,850	0.27	\$957,650
56	Accessible Containers of Vapor Solution Greater than 5 ml	165	\$5,171,415	\$0	\$5,171,415	0.09	\$465,427
57	Spirits Sales to On-premises Licensees	251	\$176,693,008	\$4,659,222	\$172,033,786	0.137	\$23,568,629
58	Spirits Sales to Consumers	252	\$733,483,945	\$225,522	\$733,258,423	0.205	\$150,317,977
59	Spirits Liter Sales to On-premises Licensees	253	\$10,305,404	\$0	\$10,305,404	2.4408	\$25,153,430
60	Spirits Liter Sales to Consumers	254	\$37,620,494	\$0	\$37,620,494	3.7708	\$141,859,359
61	Refuse Collection	64	\$2,106,402,331	\$634,820,225	\$1,471,582,106	0.036	\$52,976,956
62	Hazardous Substance Tax by Value	65	\$12,503,712,657	\$357,155,547	\$12,146,557,110	0.007	\$85,025,900
63	Hazardous Substance Tax by Volume	81	\$136,127,282	\$0	\$136,127,282	1.09	\$148,378,737
64	Intermediate Care Facility	79	\$175,119,244	\$0	\$175,119,244	0.06	\$10,507,155
65	Solid Fuel Burning Device Fee	59	\$6,970	\$0	\$6,970	\$30.00	\$209,100
66	Syrup Tax	54	\$7,322,848	\$0	\$7,322,848	\$1.00	\$7,322,848
67	Tire Fee	73	\$4,879,058	\$0	\$4,879,058	\$0.90	\$4,391,152
68	Studded Tire Fee	77	\$73,263	\$0	\$73,263	\$4.50	\$329,684
69	Local E911 Wireline	793	\$10,561,391	\$0	\$10,561,391	\$0.95	\$10,033,321
70	Local E911 Wireless Tax	794	\$70,908,327	\$0	\$70,908,327	\$0.95	\$67,362,911
71	Local E911 VOIP Tax	795	\$14,117,988	\$0	\$14,117,988	\$0.95	\$13,412,089
72	Local E911 Prepaid Wireless Tax	796	\$11,989,825	\$0	\$11,989,825	\$0.95	\$11,390,334
	Total:		\$102,599,998,961	\$996,860,516	\$101,603,138,445		\$916,456,788