

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

3rd Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$774,048,625	\$543,496,353	\$2,706,515
Forestry & Logging 113	\$409,810,270	\$365,053,492	\$1,505,566
Fishing & Hunting 114	\$62,429,687	\$16,356,557	\$106,169
Ag & Forestry Support Activities 115	\$298,161,468	\$194,963,881	\$2,470,448
Total:	\$1,544,450,050	\$1,119,870,283	\$6,788,698
Mining 21			
Sand & Gravel, Quarrying 2123	\$113,437,708	\$111,124,849	\$610,689
Other Extraction & Support Act. 211, 2121, 2122, 213	\$42,008,768	\$29,042,419	\$183,934
Total:	\$155,446,476	\$140,167,268	\$794,623
Utilities 22			
Hydroelectric Power Generation 221111	\$13,325,779	\$12,124,837	\$162,212
Alternative Power Generation 221114-221117	\$65,049,786	\$55,870,248	\$272,389
Other Electric Power Generation 221112, 221113, 221118	\$77,014,261	\$7,340,659	\$103,884
Electric Power Generation & Trans. 221121, 221122	\$278,452,619	\$177,487,452	\$2,502,360
Natural Gas Distribution 2212	\$2,330,633,108	\$1,605,761,732	\$7,842,090
Water & Sewer 2213	\$598,321,696	\$511,886,180	\$8,408,461
Total:	\$3,362,797,249	\$2,370,471,108	\$19,291,396
Construction 23			
Residential Building & Remodeling 2361	\$5,637,698,898	\$5,202,634,391	\$25,882,550
Nonresidential Building 2362	\$5,230,379,273	\$4,701,294,373	\$22,838,520
Heavy Construction & Highways 237	\$2,716,218,922	\$2,224,214,837	\$12,173,212
Special Trade Contractors 238	\$11,456,311,956	\$10,206,614,520	\$50,312,224
Electrical 23821	\$2,047,084,107	\$1,848,441,720	\$9,263,540
Plumbing & Heating 23822	\$2,172,892,956	\$1,984,823,973	\$9,818,109
Painting 23832	\$468,468,960	\$448,943,793	\$2,185,376
Masonry/drywall 23814, 23831	\$593,163,028	\$550,703,112	\$2,669,699
Roofing 23816	\$702,786,755	\$627,398,549	\$2,988,778
Other Contractors 238 Not Listed Above	\$5,471,916,150	\$4,746,303,373	\$23,386,722
Total:	\$25,040,609,049	\$22,334,758,121	\$111,206,506
Manufacturing 31-33			
Food Products 311	\$6,221,699,668	\$2,426,029,994	\$9,080,903
Milling Of Grains 3112	\$274,396,202	\$140,852,044	\$625,204
Fruits & Vegetables 3114	\$1,593,655,418	\$173,647,577	\$826,132
Dairy Products 3115	\$915,511,698	\$128,364,136	\$623,390
Meat Products 3116	\$707,031,526	\$705,258,018	\$1,054,353
Seafood Products 3117	\$924,532,540	\$162,407,579	\$795,046
Bakery Products 3118	\$714,188,496	\$384,464,997	\$1,872,158
Other Food Items 3111, 3113, 3119	\$1,092,383,788	\$731,035,643	\$3,284,620
Beverages 312	\$805,908,794	\$553,513,910	\$2,682,482
Textiles 313,314	\$233,527,930	\$129,513,159	\$627,944
Apparel 315	\$53,836,061	\$30,368,580	\$150,784
Leather & Allied Products 316	\$41,511,406	\$19,678,382	\$100,644
Lumber & Wood Products 321	\$2,951,971,713	\$1,737,861,539	\$6,890,141
Sawmills 3211	\$1,121,472,961	\$718,819,288	\$2,559,593

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Plywood & Trusses 3212	\$567,036,372	\$323,134,151	\$1,273,770
Millwork, Windows, Wood Products 3219	\$1,263,462,380	\$695,908,100	\$3,056,778
Paper Products 322	\$2,103,808,934	\$1,283,898,275	\$5,028,212
Pulp & Paper Mills 3221	\$1,302,840,546	\$741,571,192	\$2,658,956
Other Paper Products 3222	\$800,968,388	\$542,327,083	\$2,369,256
Commercial Printing 323	\$252,906,904	\$195,340,404	\$960,502
Petroleum & Coal Products 324	\$6,166,791,493	\$5,800,047,231	\$28,246,225
Petroleum Refining 32411	\$5,906,446,089	\$5,634,019,242	\$27,433,631
Asphalt/petroleum/coal Products 32412, 32419	\$260,345,404	\$166,027,989	\$812,594
Chemicals 325	\$2,205,610,929	\$1,289,463,666	\$6,475,760
Chemicals, Pesticides & Fertilizers 3251, 3253	\$997,224,423	\$521,434,798	\$2,654,017
Resins, Synthetic Fibers & Filaments 3252	\$165,728,205	\$115,468,961	\$558,819
Pharmaceuticals 3254	\$826,158,166	\$501,183,181	\$2,470,762
Paint, Coating & Adhesives 3255	\$39,174,122	\$27,148,950	\$130,457
Soap, Cleaning Compound & Toiletries 3256	\$60,777,181	\$36,314,939	\$175,173
Other Chemical Products 3259	\$116,548,832	\$87,912,837	\$486,532
Plastics & Rubber Products 326	\$966,683,769	\$632,182,791	\$3,058,862
Nonmetallic Minerals 327	\$991,855,105	\$759,076,724	\$3,781,126
Primary Metals 331	\$823,969,135	\$513,880,010	\$2,494,838
Iron & Steel Mills 3311, 3312	\$478,732,697	\$295,409,704	\$1,428,732
Aluminum Smelting 3313	\$76,099,729	\$50,094,175	\$243,319
Other Nonferrous Metals 3314	\$54,777,776	\$52,789,598	\$255,447
Foundries 3315	\$214,358,933	\$115,586,533	\$567,340
Fabricated Metal Products 332	\$2,223,411,706	\$1,513,128,845	\$7,338,235
Machinery 333	\$1,840,430,224	\$982,316,393	\$4,867,671
Farm & Construction Implements 3331	\$243,418,850	\$100,451,665	\$496,532
Industrial Machinery 3332	\$369,724,125	\$164,998,682	\$812,228
Commercial & Other Equipment 3333-3336 & 3339	\$1,227,287,249	\$716,866,046	\$3,558,911
Computers & Electronics 334	\$2,898,531,346	\$1,507,688,173	\$7,415,239
Computer Hardware 3341	\$79,777,164	\$62,376,812	\$365,451
Telephone & Communications Equipment 3342	\$195,548,093	\$90,735,000	\$445,097
Audio & Video Equipment 3343	\$44,799,418	\$15,656,178	\$84,305
Semiconductors 3344	\$1,084,028,300	\$467,573,361	\$1,889,827
Instruments 3345	\$1,468,806,332	\$852,239,991	\$4,502,127
Software, Other Magnetic & Optical Media 3346	\$25,572,039	\$19,106,831	\$128,432
Electrical Equipment & Appliances 335	\$1,028,524,660	\$338,348,705	\$1,769,174
Lighting Equipment 3351	\$51,920,657	\$16,079,906	\$82,830
Household Appliances 3352	\$4,689,634	\$3,684,838	\$17,818
Other Electric Equipment 3353, 3359	\$971,914,369	\$318,583,961	\$1,668,526
Transportation Equipment 336	\$9,222,648,271	\$5,171,654,949	\$25,161,570
Motor Vehicles & Parts 3361, 3362, 3363	\$592,343,936	\$380,747,848	\$1,846,473
Aircraft, Aerospace & Parts 3364	\$8,221,712,699	\$4,452,349,738	\$21,601,514
Ships & Boats 3366	\$371,039,303	\$306,962,929	\$1,559,334
Railroad, Other Transportation Equip. 3365, 3369	\$37,552,333	\$31,594,434	\$154,249
Furniture & Related Products 337	\$486,022,396	\$354,401,496	\$1,713,144
Other Manufacturing 339	\$1,820,448,475	\$1,222,943,666	\$6,012,060
Other Medical Equip & Supplies 339112, 339115	\$217,004,532	\$160,873,032	\$801,370
Dental Laboratories 339116	\$50,750,434	\$44,480,440	\$264,579
Sporting And Athletic Goods 33992	\$193,414,205	\$63,866,858	\$314,276

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All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,359,279,304	\$953,723,336	\$4,631,835
Total:	\$43,340,098,919	\$26,461,336,892	\$123,855,516
Wholesale Trade 42			
Durable Goods 423	\$27,496,719,892	\$21,280,452,780	\$107,642,133
Motor Vehicles & Parts 4231	\$4,133,746,352	\$3,666,087,658	\$18,409,084
Furniture & Home Furnishings 4232	\$473,022,359	\$380,249,896	\$1,862,473
Lumber & Construction Materials 4233	\$3,446,599,110	\$2,432,096,749	\$11,510,567
Professional & Commercial Equipment 4234	\$4,718,107,762	\$3,750,827,787	\$20,416,290
Metal & Mineral (except Petroleum) 4235	\$1,315,753,719	\$969,280,847	\$4,692,071
Electrical Equipment 4236	\$2,871,613,223	\$2,523,193,107	\$13,002,566
Hardware, Plumbing, Heating Equipment 4237	\$1,818,344,575	\$1,528,223,060	\$7,505,121
Machinery & Equipment 4238	\$4,197,974,197	\$3,414,099,519	\$16,794,019
Sporting & Recreational Goods & Supplies 423910	\$479,693,701	\$345,441,511	\$1,719,013
Toy & Hobby Goods & Supplies 423920	\$1,515,575,305	\$119,810,274	\$631,861
Other Misc Durable Goods 423930, 423940, 423990	\$2,526,289,589	\$2,151,142,372	\$11,099,068
Nondurable Goods: 424	\$31,963,978,492	\$24,486,769,174	\$107,179,648
Paper & Paper Products 4241	\$784,887,338	\$708,658,764	\$3,320,682
Drugs & Sundries 4242	\$3,130,658,406	\$3,013,403,402	\$7,144,287
Apparel 4243	\$918,335,466	\$494,794,818	\$2,422,588
Food Products 4244	\$12,017,324,111	\$7,871,806,104	\$33,372,213
Farm Products 4245	\$498,011,320	\$334,540,876	\$1,799,845
Chemicals & Plastics 4246	\$1,082,455,692	\$762,389,159	\$3,695,271
Petroleum Products 4247	\$8,119,541,633	\$7,236,196,062	\$35,580,930
Beer & Ale 424810	\$352,416,274	\$341,761,027	\$1,655,941
Wine & Distilled Alcoholic Beverages 424820	\$1,382,758,685	\$1,120,774,359	\$5,596,941
Farm Supplies 42491	\$1,237,696,701	\$786,228,643	\$3,925,484
Tobacco & Tobacco Products 42494	\$331,466,603	\$306,272,786	\$1,482,234
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,108,426,263	\$1,509,943,174	\$7,183,232
Electronic Markets, Agents, Brokers 425	\$703,042,860	\$437,868,539	\$2,706,954
Total:	\$60,163,741,244	\$46,205,090,493	\$217,528,735
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$9,386,977,801	\$8,455,245,747	\$43,765,170
New & Used Auto Dealers 4411	\$7,104,373,834	\$6,455,000,223	\$33,711,684
Rv, Boat, Motorcycle Dealers 4412	\$1,040,176,059	\$881,007,200	\$4,585,762
Automotive Parts & Tires 4413	\$1,242,427,908	\$1,119,238,324	\$5,467,724
Bldg. Materials, Garden Supplies 444	\$4,383,946,373	\$4,079,814,597	\$19,632,714
Building Materials 4441	\$3,872,237,139	\$3,613,481,352	\$17,315,428
Lawn & Garden Supplies 4442	\$511,709,234	\$466,333,245	\$2,317,286
Food & Beverages (off-premises) 445	\$6,327,001,139	\$5,951,428,677	\$29,046,143
Grocery & Convenience Retailers 4451	\$5,560,450,874	\$5,295,848,197	\$25,970,224
Other Food Stores/specialty Foods 4452	\$541,336,338	\$464,587,904	\$2,122,319
Beer, Wine And Liquor Retailers 4453	\$225,213,927	\$190,992,576	\$953,600
Furniture, Home Furnishings, Electronics, And Appliance 449	\$4,931,588,365	\$4,372,602,535	\$28,140,953
Furniture & Home Furnishings 4491	\$1,286,019,128	\$1,167,640,597	\$5,607,058
Electronics & Appliances 4492	\$3,645,569,237	\$3,204,961,938	\$22,533,895
Electronic & Appliance Retailers 449210	\$3,645,569,237	\$3,204,961,938	\$22,533,895
Department Stores 4551	\$253,674,141	\$247,515,937	\$1,196,232
General Merchandise Retailers 4552	\$11,408,057,674	\$7,990,233,557	\$38,197,850
Warehouse Clubs And Superstores 455211	\$10,978,691,742	\$7,629,718,027	\$36,428,538
All Other General Merchandise Retailers 455219	\$429,365,932	\$360,515,530	\$1,769,312

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Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$3,909,010,239	\$3,681,053,974	\$17,938,351
Gas Stations (incl. Convenience Stores) 457	\$4,250,513,452	\$3,575,597,683	\$17,614,292
Apparel & Accessories 458	\$1,717,721,851	\$1,569,546,248	\$7,628,194
Clothing Retailers 4581	\$1,312,908,915	\$1,213,248,390	\$5,927,055
Shoe Retailers 4582	\$132,935,650	\$130,412,350	\$616,148
Jewelry & Luggage Retailers 4583	\$271,877,286	\$225,885,508	\$1,084,991
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,123,833,566	\$6,038,921,440	\$33,048,427
Sporting Goods 45911	\$991,304,230	\$857,053,693	\$4,183,373
Hobby & Toy Retailers 45912	\$638,164,122	\$162,665,257	\$838,014
Sewing Supplies 45913	\$39,016,793	\$36,044,831	\$172,349
Musical Instruments 45914	\$68,457,867	\$55,979,351	\$310,811
Book Retailers And News Dealers 4592	\$124,594,440	\$94,372,105	\$523,419
Miscellaneous Retailers 4599	\$8,262,296,114	\$4,832,806,203	\$27,020,461
Total:	\$56,692,324,601	\$45,961,960,395	\$236,208,326
Transportation 48-492			
Air Transportation 481	\$69,519,207	\$66,638,745	\$644,707
Railroads 482	\$35,232,095	\$35,231,435	\$431,934
Water Transportation 483	\$54,294,842	\$34,148,011	\$284,881
Truck Transportation 484	\$406,017,116	\$331,874,022	\$2,784,719
Transit & Ground Passenger Transport 485	\$82,325,305	\$63,658,943	\$669,234
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$69,058,963	\$43,382,282	\$282,708
Support Activities For Transportation 488	\$1,538,286,246	\$1,393,832,375	\$8,658,552
Postal Service, Couriers And Messengers 491, 492	\$167,317,676	\$156,707,029	\$2,010,491
Total:	\$2,441,810,146	\$2,145,231,538	\$15,821,562
Warehousing & Storage 493			
Total:	\$463,404,978	\$358,100,119	\$2,080,786
Information 51			
Publishing Industries 513	\$2,685,901,228	\$1,887,445,770	\$20,404,122
Newspapers 51311	\$96,704,980	\$96,528,615	\$654,129
Books & Periodicals 51312, 51313	\$137,865,173	\$116,986,624	\$911,649
Software 5132	\$2,129,095,077	\$1,366,619,463	\$11,568,613
Other Publishers 51314, 51319	\$322,235,998	\$307,311,068	\$7,269,731
Motion Picture Production 512	\$394,426,031	\$298,327,073	\$3,961,024
Broadcasting And Content Providers 516	\$875,801,181	\$781,154,333	\$11,809,535
Telecommunications 517	\$3,012,195,743	\$2,969,945,029	\$36,205,624
Wired Telecommunications Carriers 517111	\$745,939,125	\$741,806,173	\$7,976,273
Wireless Telecommunications Carriers 517112, 517122	\$1,512,288,534	\$1,479,891,286	\$17,045,873
Satellite And Other Telecommunications 5174, 5178	\$753,968,084	\$748,247,570	\$11,183,478
Data Proc. Svcs., Hosting 518	\$1,597,413,241	\$775,360,501	\$10,989,604
Web Search, Libraries, Archives & Other Information Services 519	\$739,389,471	\$572,614,163	\$9,245,304
Total:	\$9,305,126,895	\$7,284,846,869	\$92,615,213
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$6,822,579,331	\$5,777,338,532	\$129,079,473
Securities & Other Financial Investment 523, 525	\$3,393,392,465	\$2,426,317,184	\$44,918,333
Insurance Agents & Brokers 524	\$3,123,304,766	\$1,506,554,578	\$14,980,124
Real Estate Agents & Brokers 531	\$2,157,241,584	\$1,972,556,551	\$30,164,069
Rental Of Tangible Personal Property 532	\$2,078,830,941	\$1,866,172,846	\$10,184,545
Lessors Of Nonfinancial Intangibles 533	\$234,524,739	\$220,465,585	\$3,386,264
Total:	\$17,809,873,826	\$13,769,405,276	\$232,712,808

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Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$24,387,065,032	\$15,162,475,713	\$201,317,601
Legal Services 5411	\$1,776,166,330	\$1,675,441,833	\$27,494,594
Accounting Services 5412	\$1,095,523,807	\$962,581,573	\$15,499,803
Architectural Services 54131	\$543,567,212	\$463,900,736	\$7,764,431
Engineering Services 54133	\$1,564,650,207	\$1,339,868,714	\$18,125,216
Other Related Services 54132, 54134-54138	\$270,037,927	\$232,213,942	\$3,416,978
Specialized Design Services 5414	\$378,255,641	\$275,390,858	\$2,869,957
Computer System Design Services 5415	\$8,694,273,526	\$3,584,923,758	\$42,527,247
Consulting Services 5416	\$5,856,715,188	\$4,287,508,789	\$54,594,545
Scientific Research & Development Services 5417	\$1,661,287,472	\$590,769,019	\$4,942,210
Advertising & Public Relations 5418	\$591,605,439	\$449,852,689	\$6,583,946
Other Professional Services 5419	\$1,954,982,283	\$1,300,023,802	\$17,498,674
Management Services 55	\$300,344,591	\$202,219,838	\$3,300,981
Administrative & Support Services 561	\$15,236,610,038	\$8,682,339,174	\$100,484,879
Employment Services 5613	\$1,775,663,479	\$1,519,859,473	\$24,017,685
Travel Services 5615	\$5,077,975,349	\$308,723,619	\$3,513,307
Investigation & Security Services 5616	\$552,852,570	\$486,068,697	\$5,779,338
Building Services & Janitorial 5617	\$1,468,300,417	\$1,392,962,218	\$11,356,772
Other 5611, 5612, 5614, 5619	\$6,361,818,223	\$4,974,725,167	\$55,817,777
Waste Treatment/collection 562	\$1,453,998,906	\$1,384,421,570	\$15,370,138
Schools (public, Private, Technical) 61	\$841,742,312	\$505,637,607	\$6,480,742
Health Services 62	\$16,311,363,830	\$11,298,046,554	\$172,798,638
Ambulatory Health Care Services 621	\$7,617,022,120	\$6,538,606,397	\$106,146,836
Physicians 6211	\$2,664,830,230	\$2,187,775,410	\$37,068,122
Dentists 6212	\$1,150,259,286	\$1,139,143,843	\$19,180,508
Other Health Practitioners 6213	\$1,098,080,950	\$1,018,278,671	\$15,712,776
Outpatient Care Centers 6214	\$1,045,119,653	\$745,777,126	\$11,655,796
Medical & Diagnostic Laboratories 6215	\$472,376,782	\$281,984,884	\$4,844,870
Home Health Care 6216	\$900,629,457	\$890,732,608	\$13,255,558
Other Ambulatory Health Care 6219	\$285,725,762	\$274,913,855	\$4,429,206
Hospitals 622	\$7,212,998,733	\$3,681,921,820	\$53,856,526
Nursing & Retirement Homes 623	\$801,626,753	\$716,357,882	\$7,905,857
Social Services & Day Care 624	\$679,716,224	\$361,160,455	\$4,889,419
Arts, Entertainment, & Recreation 71	\$1,580,066,627	\$1,273,234,272	\$14,312,637
Performing Arts, Spectator Sports 711	\$743,862,511	\$545,438,839	\$8,150,889
Museums, Historical Sites, Etc. 712	\$52,807,651	\$22,443,903	\$301,666
Amusement, Gambling, Recreation 713	\$783,396,465	\$705,351,530	\$5,860,082
Accommodations 721	\$1,660,480,052	\$1,578,860,487	\$8,818,224
Restaurants, Food Services 7223, 7225	\$5,406,367,453	\$5,301,441,726	\$27,576,332
Drinking Places 7224	\$304,781,065	\$279,125,816	\$1,581,860
Auto Repair & Services 8111	\$1,088,636,025	\$1,058,702,035	\$5,110,769
Other Repair Services 8112-8114	\$847,771,678	\$626,768,827	\$3,169,274
Personal Services 812	\$1,045,258,225	\$991,220,214	\$11,753,269
Personal Care (barber, Beauty, Etc.) 8121	\$438,321,364	\$423,143,741	\$6,002,391
Death Care Services 8122	\$82,241,604	\$80,514,811	\$1,064,375
Laundry & Dry Cleaning 8123	\$142,909,378	\$139,915,191	\$973,202
Other Personal Services 8129	\$381,785,879	\$347,646,471	\$3,713,301
Religious, Civic & Other Organizations 813, 814	\$323,136,079	\$215,783,647	\$2,859,133
Public Administration, 92	\$145,850,114	\$134,998,483	\$4,642,366
Total:	\$70,933,472,027	\$48,695,275,963	\$579,576,843
Total All Industries			
Total:	\$291,253,155,460	\$216,846,514,325	\$1,638,481,013

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