

WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 4, 2022

**A Compilation of Statistics on
Gross Income, Taxable Retail Sales and Accrued Tax Liability
as reported by Washington State Excise Taxpayers
for October, Nov, and December 2022**

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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¹North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW
OVERVIEW**

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS¹)

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 groups². 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 (NAICS¹) 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.

¹North American Industry Classification System.

²See 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 (NAICS¹)

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 groups².

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS¹)

*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 groups².

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

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS¹) & 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.

¹North American Industry Classification System.

²See 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)
 4th Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	1956	\$744,332,325
Forestry & Logging 113	743	\$519,626,051
Fishing & Hunting 114	209	\$153,404,610
Ag & Forestry Support Activities 115	1072	\$304,326,662
Total:	3,980	\$1,721,689,648
Mining 21		
Sand & Gravel, Quarrying 2123	104	\$94,513,239
Other Extraction & Support Act. 211, 2121, 2122, 213	51	\$60,486,245
Total:	155	\$154,999,484
Utilities 22		
Hydroelectric Power Generation 221111	15	\$570,862,733
Alternative Power Generation 221114-221117	25	\$118,177,438
Other Electric Power Generation 221112, 221113, 221118	9	\$340,805,175
Electric Power Generation & Trans. 221121, 221122	64	\$2,656,451,690
Natural Gas Distribution 2212	13	\$2,578,159,155
Water & Sewer 2213	667	\$1,368,013,412
Total:	793	\$7,632,469,603
Construction 23		
Residential Building & Remodeling 2361	20,584	\$5,660,064,533
Nonresidential Building 2362	953	\$5,088,358,194
Heavy Construction & Highways 237	1,213	\$2,613,346,788
Special Trade Contractors 238	28,009	\$10,800,335,685
Electrical 23821	3,076	\$2,022,804,930
Plumbing & Heating 23822	3,387	\$2,087,018,734
Painting 23832	3,756	\$381,028,862
Masonry/drywall 23814, 23831	1,739	\$554,257,289
Roofing 23816	1,295	\$619,865,812
Other Contractors 238 Not Listed Above	14,756	\$5,135,360,058
Total:	50,759	\$24,162,105,200
Manufacturing 31-33		
Food Products 311	1,726	\$6,141,395,604
Milling Of Grains 3112	22	\$271,199,067
Fruits & Vegetables 3114	99	\$1,662,181,938
Dairy Products 3115	35	\$908,154,538
Meat Products 3116	84	\$720,800,505
Seafood Products 3117	50	\$690,555,834
Bakery Products 3118	971	\$757,761,480
Other Food Items 3111, 3113, 3119	465	\$1,130,742,242
Beverages 312	1,305	\$778,131,524
Textiles 313,314	580	\$215,122,043
Apparel 315	499	\$53,438,586
Leather & Allied Products 316	81	\$35,883,006
Lumber & Wood Products 321	713	\$2,372,276,636
Sawmills 3211	88	\$861,106,467
Plywood & Trusses 3212	45	\$417,813,184
Millwork, Windows, Wood Products 3219	580	\$1,093,356,985

Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Paper Products 322	116	\$1,819,517,541
Pulp & Paper Mills 3221	34	\$1,044,829,460
Other Paper Products 3222	82	\$774,688,081
Commercial Printing 323	949	\$289,314,461
Petroleum & Coal Products 324	39	\$4,975,359,116
Petroleum Refining 32411	16	\$4,766,410,462
Asphalt/petroleum/coal Products 32412, 32419	23	\$208,948,654
Chemicals 325	774	\$1,781,526,002
Chemicals, Pesticides & Fertilizers 3251, 3253	101	\$720,024,593
Resins, Synthetic Fibers & Filaments 3252	34	\$186,979,533
Pharmaceuticals 3254	311	\$642,436,795
Paint, Coating & Adhesives 3255	33	\$33,609,563
Soap, Cleaning Compound & Toiletries 3256	220	\$58,534,595
Other Chemical Products 3259	75	\$139,940,923
Plastics & Rubber Products 326	282	\$823,302,438
Nonmetallic Minerals 327	448	\$809,225,281
Primary Metals 331	155	\$783,504,028
Iron & Steel Mills 3311, 3312	72	\$432,976,789
Aluminum Smelting 3313	17	\$82,070,841
Other Nonferrous Metals 3314	27	\$60,168,375
Foundries 3315	39	\$208,288,023
Fabricated Metal Products 332	1,561	\$2,073,457,700
Machinery 333	804	\$2,116,377,722
Farm & Construction Implements 3331	113	\$202,847,784
Industrial Machinery 3332	147	\$424,974,353
Commercial & Other Equipment 3333-3336 & 3339	544	\$1,488,555,585
Computers & Electronics 334	654	\$3,126,747,088
Computer Hardware 3341	51	\$72,025,545
Telephone & Communications Equipment 3342	74	\$201,641,029
Audio & Video Equipment 3343	37	\$49,200,151
Semiconductors 3344	120	\$1,092,699,136
Instruments 3345	314	\$1,690,108,540
Software, Other Magnetic & Optical Media 3346	58	\$21,072,687
Electrical Equipment & Appliances 335	205	\$1,117,907,878
Lighting Equipment 3351	62	\$43,843,669
Household Appliances 3352	19	\$8,179,222
Other Electric Equipment 3353, 3359	124	\$1,065,884,987
Transportation Equipment 336	560	\$16,997,240,721
Motor Vehicles & Parts 3361, 3362, 3363	161	\$638,359,623
Aircraft, Aerospace & Parts 3364	140	\$15,944,446,103
Ships & Boats 3366	194	\$371,790,995
Railroad, Other Transportation Equip. 3365, 3369	65	\$42,644,000
Furniture & Related Products 337	702	\$443,008,490
Other Manufacturing 339	2,449	\$1,946,622,263
Other Medical Equip & Supplies 339112, 339115	173	\$213,542,794
Dental Laboratories 339116	244	\$57,918,162
Sporting And Athletic Goods 33992	143	\$190,206,302
All Other Miscellaneous Mfg 3399 Not Listed Above	1,889	\$1,484,955,005
Total:	14,602	\$48,699,358,128

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TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Wholesale Trade 42		
Durable Goods 423	10,432	\$27,952,319,510
Motor Vehicles & Parts 4231	719	\$4,259,894,256
Furniture & Home Furnishings 4232	584	\$496,432,485
Lumber & Construction Materials 4233	829	\$2,964,819,869
Professional & Commercial Equipment 4234	1,801	\$4,937,928,794
Metal & Mineral (except Petroleum) 4235	343	\$1,126,043,420
Electrical Equipment 4236	1,282	\$2,953,738,267
Hardware, Plumbing, Heating Equipment 4237	643	\$1,625,270,937
Machinery & Equipment 4238	2,198	\$4,206,600,615
Sporting & Recreational Goods & Supplies 423910	461	\$458,228,459
Toy & Hobby Goods & Supplies 423920	146	\$2,307,416,380
Other Misc Durable Goods 423930, 423940, 423990	1,426	\$2,615,946,028
Nondurable Goods: 424	8,248	\$32,359,950,301
Paper & Paper Products 4241	318	\$736,272,976
Drugs & Sundries 4242	539	\$3,221,384,572
Apparel 4243	543	\$947,668,792
Food Products 4244	2,333	\$12,191,272,025
Farm Products 4245	336	\$668,454,131
Chemicals & Plastics 4246	493	\$970,379,753
Petroleum Products 4247	178	\$8,086,045,403
Beer & Ale 424810	209	\$291,715,978
Wine & Distilled Alcoholic Beverages 424820	721	\$1,361,113,564
Farm Supplies 42491	296	\$1,172,585,269
Tobacco & Tobacco Products 42494	89	\$321,521,933
Other Misc Nondurable Goods 4249 Not Listed Above	2,193	\$2,391,535,905
Electronic Markets, Agents, Brokers 425	777	\$797,508,180
Total:	19,457	\$61,109,777,991
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,565	\$8,775,443,832
New & Used Auto Dealers 4411	1,446	\$6,778,400,001
Rv, Boat, Motorcycle Dealers 4412	620	\$709,351,922
Automotive Parts & Tires 4413	1,499	\$1,287,691,909
Bldg. Materials, Garden Supplies 444	3,187	\$3,653,525,046
Building Materials 4441	1,955	\$3,162,568,113
Lawn & Garden Supplies 4442	1,232	\$490,956,933
Food & Beverages (off-premises) 445	4,952	\$6,497,165,842
Grocery & Convenience Retailers 4451	2,250	\$5,653,968,216
Other Food Stores/specialty Foods 4452	1,656	\$581,333,273
Beer, Wine And Liquor Retailers 4453	1046	\$261,864,353
Furniture, Home Furnishings, Electronics, And Appliance 449	4,966	\$5,164,312,590
Furniture & Home Furnishings 4491	2,117	\$1,246,231,447
Electronics & Appliances 4492	2,849	\$3,918,081,143
Electronic & Appliance Retailers 449210	2,849	\$3,918,081,143
Department Stores 4551	22	\$297,363,170
General Merchandise Retailers 4552	2,705	\$11,670,089,111
Warehouse Clubs And Superstores 455211	9	\$11,169,091,067
All Other General Merchandise Retailers 455219	2,696	\$500,998,044
Drug Stores & Personal Care Retailers 456	3,974	\$4,107,244,826
Gas Stations (incl. Convenience Stores) 457	1,513	\$3,619,455,746
Apparel & Accessories 458	5,346	\$2,071,661,634
Clothing Retailers 4581	3,869	\$1,559,585,136
Shoe Retailers 4582	211	\$139,764,503
Jewelry & Luggage Retailers 4583	1266	\$372,311,995
Sporting Goods, Toy/hobby/book/music/misc 459	24,867	\$10,981,187,758
Sporting Goods 45911	1,864	\$1,029,949,383
Hobby & Toy Retailers 45912	793	\$655,818,292
Sewing Supplies 45913	363	\$51,397,287
Musical Instruments 45914	268	\$82,334,854
Book Retailers And News Dealers 4592	818	\$137,038,716
Miscellaneous Retailers 4599	20,761	\$9,024,649,226
Total:	55,097	\$56,837,449,555

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Transportation 48-492		
Air Transportation 481	70	\$90,052,328
Railroads 482	21	\$63,846,035
Water Transportation 483	59	\$76,559,322
Truck Transportation 484	6,501	\$3,354,129,510
Transit & Ground Passenger Transport 485	1202	\$279,002,752
Pipeline Transportation 486	7	\$44,543,074
Scenic & Sightseeing Transportation 487	238	\$60,985,060
Support Activities For Transportation 488	1,552	\$1,983,174,985
Postal Service, Couriers And Messengers 491, 492	1094	\$502,147,986
Total:	10,744	\$6,454,441,052
Warehousing & Storage 493		
Total:	332	\$585,877,940
Information 51		
Publishing Industries 513	2,887	\$2,892,993,456
Newspapers 51311	93	\$91,020,527
Books & Periodicals 51312, 51313	659	\$154,710,975
Software 5132	2,006	\$2,270,482,873
Other Publishers 51314, 51319	129	\$376,779,081
Motion Picture Production 512	1604	\$418,729,737
Broadcasting And Content Providers 516	282	\$1,019,704,470
Telecommunications 517	797	\$3,137,321,640
Wired Telecommunications Carriers 517111	287	\$827,241,497
Wireless Telecommunications Carriers 517112, 517122	391	\$1,542,081,963
Satellite And Other Telecommunications 5174, 5178	119	\$767,998,180
Data Proc. Svcs., Hosting 518	978	\$1,533,940,869
Web Search, Libraries, Archives & Other Information Services 519	639	\$1,484,883,811
Total:	7,187	\$10,487,573,983
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,938	\$7,966,090,786
Securities & Other Financial Investment 523, 525	3,453	\$3,879,008,350
Insurance Agents & Brokers 524	3,860	\$3,416,536,299
Real Estate Agents & Brokers 531	7,280	\$2,172,691,846
Rental Of Tangible Personal Property 532	2,243	\$1,996,263,563
Lessors Of Nonfinancial Intangibles 533	198	\$212,134,295
Total:	18,972	\$19,642,725,139

Washington State Quarterly Business Review
TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
4th Quarter, 2022

Industry and NAICS Number	Current Units	Gross Business Income
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	54,781	\$28,569,228,803
Legal Services 5411	5,784	\$2,109,844,487
Accounting Services 5412	6,473	\$1,426,570,958
Architectural Services 54131	1,489	\$581,944,930
Engineering Services 54133	2,410	\$1,734,378,012
Other Related Services 54132, 54134-54138	1,702	\$304,640,998
Specialized Design Services 5414	3,888	\$519,425,370
Computer System Design Services 5415	7,632	\$10,261,814,116
Consulting Services 5416	14,856	\$6,850,446,930
Scientific Research & Development Services 5417	641	\$1,726,698,802
Advertising & Public Relations 5418	1396	\$736,986,915
Other Professional Services 5419	8,510	\$2,316,477,285
Management Services 55	532	\$358,626,411
Administrative & Support Services 561	23,997	\$15,587,281,296
Employment Services 5613	1,217	\$1,823,078,705
Travel Services 5615	743	\$4,302,542,294
Investigation & Security Services 5616	1047	\$676,712,469
Building Services & Janitorial 5617	16,165	\$1,639,430,536
Other 5611, 5612, 5614, 5619	4,825	\$7,145,517,292
Waste Treatment/collection 562	790	\$1,390,671,699
Schools (public, Private, Technical) 61	6,645	\$1,116,497,671
Health Services 62	26,438	\$17,780,338,594
Ambulatory Health Care Services 621	19,952	\$8,262,469,636
Physicians 6211	3,619	\$2,828,416,418
Dentists 6212	3,078	\$1,124,963,027
Other Health Practitioners 6213	11,690	\$1,458,413,687
Outpatient Care Centers 6214	629	\$1,106,829,301
Medical & Diagnostic Laboratories 6215	218	\$465,718,221
Home Health Care 6216	351	\$953,211,671
Other Ambulatory Health Care 6219	367	\$324,917,311
Hospitals 622	138	\$7,322,597,549
Nursing & Retirement Homes 623	883	\$1,046,410,487
Social Services & Day Care 624	5,465	\$1,148,860,922
Arts, Entertainment, & Recreation 71	9,229	\$1,459,714,346
Performing Arts, Spectator Sports 711	5,192	\$716,767,872
Museums, Historical Sites, Etc. 712	142	\$26,904,508
Amusement, Gambling, Recreation 713	3,895	\$716,041,966
Accommodations 721	4,824	\$1,075,389,704
Restaurants, Food Services 7223, 7225	13,826	\$4,989,904,392
Drinking Places 7224	1,078	\$270,511,256
Auto Repair & Services 8111	6,159	\$1,046,564,796
Other Repair Services 8112-8114	4,386	\$872,160,034
Personal Services 812	17,444	\$1,430,896,804
Personal Care (barber, Beauty, Etc.) 8121	12,510	\$664,226,398
Death Care Services 8122	245	\$82,430,242
Laundry & Dry Cleaning 8123	599	\$142,740,921
Other Personal Services 8129	4,090	\$541,499,243
Religious, Civic & Other Organizations 813, 814	1993	\$652,075,259
Public Administration, 92	300	\$183,123,967
Total:	172,422	\$76,782,985,032
Total All Industries		
Total:	354,500	\$314,271,452,755

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
State Business and Occupation Tax							
1	Extracting-Extracting for Hire	16	\$62,586,396	\$4,049,932	\$58,536,464	0.00484	\$283,316
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,584,731,042	\$110,764,966	\$2,473,966,076	0.00138	\$3,414,073
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,514,645,614	\$216,950,470	\$1,297,695,144	0.00275	\$3,568,662
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,460,144,217	\$449,642,026	\$1,010,502,191	0.00484	\$4,890,831
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$2,481,479,185	\$8,034,009	\$2,473,445,176	0.00138	\$3,413,354
6	Processing for Hire/Printing and Publishing	10	\$679,289,943	\$31,303,949	\$647,985,994	0.00484	\$3,136,252
7	Manufacturing	7	\$7,820,859,303	\$252,463,710	\$7,568,395,593	0.00484	\$36,631,035
8	Royalties	80	\$1,642,620,082	\$341,390,840	\$1,301,229,242	0.015	\$19,518,439
9	Wholesaling	3	\$88,905,537,199	\$26,071,356,664	\$62,834,180,535	0.00484	\$304,117,434
10	Whse-Radio/TV Brdcast-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,318,026,485	\$260,050,959	\$2,057,975,526	0.00484	\$9,960,602
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$6,021,466,831	\$3,214,810,731	\$2,806,656,100	0.015	\$42,099,842
12	For Profit Hospitals; Scientific R&D	135	\$294,524,915	\$142,156,846	\$152,368,069	0.015	\$2,285,521
13	Cleanup of Radioactive Waste for US Government	83	\$795,962,021	\$5,121,177	\$790,840,844	0.00471	\$3,724,860
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$18,994,616,369	\$4,574,323,484	\$14,420,292,885	0.015	\$216,304,393
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$48,010,060,274	\$12,609,106,409	\$35,400,953,865	0.0175	\$619,516,693
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,223,790,546	0.012	\$50,685,487
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$7,578,854
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$150,269,528	\$56,488,740	\$93,780,788	0.0163	\$1,528,627
19	Retailing of Interstate Transportation Equip	19	\$435,028,326	\$99,964,514	\$335,063,812	0.00484	\$1,621,709
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$419,161,300	\$382,131,354	\$37,029,946	0.00275	\$101,832
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,250,556,985	\$2,119,362,670	\$131,194,315	0.009	\$1,180,749
22	Retailing	2	\$97,146,438,388	\$21,589,762,662	\$75,556,675,726	0.00471	\$355,871,943
23	Non-Manufacturing Aerospace Product Development	188	\$73,902,072	\$5,423,314	\$68,478,758	0.009	\$616,309
24	Federal Aviation Administration (FAR) Repair Station	189	\$81,541,160	\$1,077,581	\$80,463,579	0.0029	\$233,666
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$78,692,413	\$74,171,085	\$4,521,328	0.00275	\$12,434
29	Manufacturing of Commercial Airplanes or Components	1005	\$3,724,705,144	\$3,948,871	\$3,720,756,273	0.00484	\$18,008,460
30	Wholesaling of Commercial Airplanes or Components	1006	\$3,089,713,488	\$1,937,769,527	\$1,151,943,961	0.00484	\$5,575,409
31	Retailing of Commercial Airplanes or Components	1007	\$8,065,878,058	\$2,576,247,512	\$5,489,630,546	0.00484	\$26,569,812
32	Manufacturing of Commercial Airplane Tooling	1008	\$28,070,637	\$578,262	\$27,492,375	0.00484	\$133,063
33	Wholesaling of Commercial Airplane Tooling	1009	\$35,019,691	\$8,243,378	\$26,776,313	0.00484	\$129,597
34	Retailing of Commercial Airplane Tooling	1010	\$38,781,127	\$20,861,300	\$17,919,827	0.00471	\$84,402
35	Publication of Newspapers	126	\$88,114,164	\$166,989	\$87,947,175	0.0035	\$307,815
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0013	\$0
37	Processing for Hire Timber Products	300	\$80,187,806	\$702,010	\$79,485,796	0.00342	\$272,159
38	Extracting Timber, Extracting for Hire Timber	301	\$146,940,998	\$9,591,850	\$137,349,148	0.00342	\$470,283
39	Manufacturing of Timber or Wood Products	302	\$1,075,750,384	\$94,131,079	\$981,619,305	0.00342	\$3,361,065
40	Wholesaling of Timber or Wood Products	303	\$2,909,151,545	\$1,403,266,162	\$1,505,885,383	0.00342	\$5,156,152
41	Sale of Standing Timber	304	\$34,796,853	\$100,000	\$34,696,853	0.00342	\$118,802
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$124,927,413	\$1,194,504	\$123,732,909	0.00275	\$340,266
	Total:		\$303,664,177,356	\$78,676,709,536	\$229,211,258,366		\$1,752,824,202

Washington State Quarterly Business Review
Table 2: SUMMARY OF EXCISE TAX RETURNS
4th Quarter, 2022

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$98,048,073,030	\$39,165,289,275	\$58,882,783,755	0.065	\$3,827,380,944
44	Use Tax	5	\$2,451,010,558	\$0	\$2,451,010,558	0.065	\$159,315,686
45	Motor Vehicle Sales / Leases	120	\$4,304,071,785	\$0	\$4,304,071,785	0.003	\$12,912,215
46	Self-Produced Fuel Use Tax	270	\$67,848,506	\$0	\$67,848,506	0.03852	\$2,613,524
	Total:		\$104,871,003,879	\$39,165,289,275	\$65,705,714,604		\$4,002,222,369
	State Public Utility Tax						
47	Water Distribution	60	\$483,257,770	\$46,768,803	\$436,488,967	0.05029	\$21,951,030
48	Sewer Collection	61	\$232,541,930	\$111,720,200	\$120,821,730	0.03852	\$4,654,053
49	Power	49	\$2,880,147,049	\$811,014,642	\$2,069,132,407	0.03873	\$80,145,775
50	Gas Distribution-Telegraph	26	\$578,587,581	\$2,350,561	\$576,237,020	0.03852	\$22,196,650
51	Motor Transportation-Railroad-Railroad Car	8	\$3,229,743,438	\$2,469,799,029	\$759,944,409	0.01926	\$14,636,529
52	Log Hauling Over Public Highways	125	\$96,527,950	\$42,679,433	\$53,848,517	0.0137	\$737,509
53	Urban Transportation/Vessels Under 65 ft	12	\$549,105,767	\$188,304,871	\$360,800,896	0.00642	\$2,316,342
54	Other Public Service Business	13	\$521,278,789	\$429,390,960	\$91,887,829	0.01926	\$1,769,760
	Total:		\$8,571,190,274	\$4,102,028,499	\$4,469,161,775		\$148,407,648
	Other Taxes						
55	Litter Tax	36	\$27,328,917,284	\$0	\$27,328,917,284	0.00015	\$4,099,338
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,844,112	\$0	\$7,844,112	0.95	\$7,451,906
57	Cigar Tax (\$0.69 or more)	194	\$1,365,052	\$0	\$1,365,052	0.65	\$887,284
58	Little Cigar Tax (acetate integrated filters)	198	\$5,609,325	\$0	\$5,609,325	0.15125	\$848,410
59	Moist Snuff (1.2 oz. or less)	162	\$7,657,589	\$0	\$7,657,589	2.526	\$19,343,070
60	Moist Snuff (more than 1.2 oz.)	163	\$1,614,749	\$0	\$1,614,749	2.105	\$3,399,047
61	All Other Vapor Products	164	\$13,154,084	\$0	\$13,154,084	0.27	\$3,551,603
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$41,561,844	\$0	\$41,561,844	0.09	\$3,740,566
63	Spirits Sales to On-premises Licensees	251	\$50,235,325	\$1,635,647	\$48,599,678	0.137	\$6,658,156
64	Spirits Liter Sales to On-premises Licensees	253	\$2,502,827	\$0	\$2,502,827	2.4408	\$6,108,900
65	Spirits Sales to Consumers	252	\$275,692,670	\$607,617	\$275,085,053	0.205	\$56,392,436
66	Spirits Liter Sales to Consumers	254	\$12,032,857	\$0	\$12,032,857	3.7708	\$45,373,497
67	Refuse Collection	64	\$623,583,519	\$184,695,147	\$438,888,372	0.036	\$15,799,981
68	Hazardous Substance Tax by Value	65	\$784,214,550	\$7,500,006	\$776,714,544	0.007	\$5,437,002
69	Hazardous Substance Tax by Volume	81	\$63,398,635	\$0	\$63,398,635	1.2	\$76,078,362
70	Intermediate Care Facility	79	\$39,470,606	\$0	\$39,470,606	0.06	\$2,368,236
71	Solid Fuel Burning Device Fee	59	\$2,745	\$0	\$2,745	30	\$82,350
72	Syrup Tax	54	\$1,593,074	\$0	\$1,593,074	1	\$1,593,074
73	Tire Fee	73	\$1,696,830	\$0	\$1,696,830	0.9	\$1,527,147
74	Studded Tire Fee	77	\$63,293	\$0	\$63,293	4.5	\$284,819
75	Local 911 Wireline	793	\$1,889,902	\$0	\$1,889,902	0.95	\$1,795,407
76	Local 911 Wireless Tax	794	\$20,479,514	\$0	\$20,479,514	0.95	\$19,455,538
77	Local 911 VOIP Tax	795	\$4,091,215	\$0	\$4,091,215	0.95	\$3,886,654
78	Local 911 Prepaid Wireless Tax	796	\$3,036,755	\$0	\$3,036,755	0.95	\$2,884,917
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,891,238	\$0	\$1,891,238	0.24	\$453,897
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$20,479,544	\$0	\$20,479,544	0.24	\$4,915,091
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$4,107,527	\$0	\$4,107,527	0.24	\$985,806
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,870,449	\$0	\$2,870,449	0.24	\$688,908
	Total:		\$29,321,057,114	\$194,438,417	\$29,126,618,697		\$296,091,402

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
0100	ADAMS UNINC COUNTY	2,790	\$ 32,836,478	2,994	\$ 29,957,028	-8.77%
0101	HATTON	235	\$ 198,054	256	\$ 272,020	37.35%
0102	LIND	778	\$ 1,129,122	787	\$ 1,253,848	11.05%
0103	OTHELLO	3,921	\$ 58,751,759	4,055	\$ 54,310,676	-7.56%
0104	RITZVILLE	2,271	\$ 14,198,239	2,330	\$ 15,028,906	5.85%
0105	WASHTUCNA	504	\$ 595,399	433	\$ 504,395	-15.29%
0199	ADAMS COUNTY	10,499	\$ 107,709,051	10,855	\$ 101,326,873	-5.93%
0200	ASOTIN UNINC COUNTY	3,758	\$ 22,721,689	4,142	\$ 26,969,879	18.70%
0201	ASOTIN CITY	1,392	\$ 2,802,863	1,361	\$ 2,818,191	0.55%
0202	CLARKSTON	4,498	\$ 90,837,255	4,713	\$ 96,486,426	6.22%
0299	ASOTIN COUNTY	9,648	\$ 116,361,807	10,216	\$ 126,274,496	8.52%
0300	BENTON UNINC COUNTY	7,363	\$ 118,063,334	7,900	\$ 122,901,045	4.10%
0301	BENTON CITY	3,051	\$ 17,120,698	3,268	\$ 18,021,981	5.26%
0302	KENNEWICK	13,799	\$ 744,595,624	14,507	\$ 753,983,372	1.26%
0303	PROSSER	4,558	\$ 55,828,051	4,747	\$ 54,809,017	-1.83%
0304	RICHLAND	12,987	\$ 476,496,631	13,829	\$ 491,072,796	3.06%
0305	WEST RICHLAND	6,068	\$ 59,979,733	6,661	\$ 55,768,189	-7.02%
0399	BENTON COUNTY	47,826	\$ 1,472,084,071	50,912	\$ 1,496,556,400	1.66%
0400	CHELAN UNINC COUNTY	8,743	\$ 178,546,895	9,464	\$ 190,185,804	6.52%
0401	CASHMERE	3,360	\$ 21,637,487	3,457	\$ 20,083,364	-7.18%
0402	CHELAN CITY	4,428	\$ 65,304,666	4,731	\$ 72,194,865	10.55%
0403	ENTIAT	1,593	\$ 5,386,479	1,707	\$ 4,384,198	-18.61%
0404	LEAVENWORTH	4,096	\$ 90,248,573	4,350	\$ 85,031,668	-5.78%
0405	WENATCHEE	10,870	\$ 362,252,966	11,555	\$ 382,048,789	5.47%
0499	CHELAN COUNTY	33,090	\$ 723,377,066	35,264	\$ 753,928,688	4.22%
0500	CLALLAM UNINC COUNTY	8,496	\$ 167,622,055	9,314	\$ 179,454,089	7.06%
0501	FORKS	2,470	\$ 21,346,663	2,553	\$ 23,589,243	10.51%
0502	PORT ANGELES	8,311	\$ 125,101,326	8,825	\$ 133,966,752	7.09%
0503	SEQUIM	6,593	\$ 127,813,889	6,941	\$ 124,423,783	-2.65%
0599	CLALLAM COUNTY	25,870	\$ 441,883,933	27,633	\$ 461,433,867	4.42%
0600	CLARK UNINC COUNTY	16,644	\$ 794,337,685	18,112	\$ 845,821,888	6.48%
0601	BATTLE GROUND	8,660	\$ 150,432,065	9,181	\$ 167,616,802	11.42%
0602	CAMAS	9,695	\$ 140,645,999	10,380	\$ 138,202,134	-1.74%
0603	LA CENTER	3,881	\$ 19,431,669	4,104	\$ 19,479,360	0.25%
0604	RIDGEFIELD	7,291	\$ 114,501,047	8,087	\$ 104,747,832	-8.52%
0605	VANCOUVER	21,842	\$ 1,582,652,275	23,291	\$ 1,655,537,410	4.61%
0606	WASHOUGAL	7,331	\$ 77,482,146	7,797	\$ 97,308,175	25.59%
0607	YACOLT	2,189	\$ 6,216,704	2,272	\$ 7,658,239	23.19%
0699	CLARK COUNTY	77,533	\$ 2,885,699,590	83,224	\$ 3,036,371,840	5.22%
0700	COLUMBIA UNINC COUNTY	1,423	\$ 12,074,406	1,514	\$ 12,312,976	1.98%
0701	DAYTON	2,517	\$ 11,646,592	2,462	\$ 12,114,194	4.02%
0702	STARBUCK	358	\$ 366,369	364	\$ 294,577	-19.60%
0799	COLUMBIA COUNTY	4,298	\$ 24,087,367	4,340	\$ 24,721,747	2.63%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
0800	COWLITZ UNINC COUNTY	7,968	\$ 129,307,694	8,777	\$ 148,938,494	15.18%
0801	CASTLE ROCK	2,905	\$ 18,994,643	2,945	\$ 19,697,440	3.70%
0802	KALAMA	3,265	\$ 21,037,476	3,467	\$ 21,338,395	1.43%
0803	KELSO	5,876	\$ 105,020,248	6,148	\$ 108,185,626	3.01%
0804	LONGVIEW	9,634	\$ 331,359,417	10,148	\$ 350,713,132	5.84%
0805	WOODLAND	5,224	\$ 69,940,348	5,409	\$ 75,124,481	7.41%
0899	COWLITZ COUNTY	34,872	\$ 675,659,826	36,894	\$ 723,997,568	7.15%
0900	DOUGLAS UNINC COUNTY	6,302	\$ 321,605,982	6,872	\$ 230,434,341	-28.35%
0901	BRIDGEPORT	894	\$ 2,341,958	904	\$ 4,440,659	89.61%
0902	EAST WENATCHEE	6,272	\$ 152,931,530	6,457	\$ 152,300,923	-0.41%
0903	MANSFIELD	596	\$ 911,421	581	\$ 1,099,566	20.64%
0904	ROCK ISLAND	1,300	\$ 4,877,577	1,311	\$ 5,598,695	14.78%
0905	WATERVILLE	1,322	\$ 3,763,334	1,420	\$ 3,557,048	-5.48%
0999	DOUGLAS COUNTY	16,686	\$ 486,431,802	17,545	\$ 397,431,232	-18.30%
1000	FERRY UNINC COUNTY	3,003	\$ 15,757,964	3,246	\$ 15,813,581	0.35%
1001	REPUBLIC	1,570	\$ 7,039,053	1,635	\$ 8,046,097	14.31%
1099	FERRY COUNTY	4,573	\$ 22,797,017	4,881	\$ 23,859,678	4.66%
1100	FRANKLIN UNINC COUNTY	4,821	\$ 73,864,354	5,188	\$ 72,737,515	-1.53%
1101	CONNELL	1,961	\$ 10,207,382	1,965	\$ 10,113,994	-0.92%
1102	KAHLOTUS	420	\$ 437,487	440	\$ 417,051	-4.67%
1103	MESA	747	\$ 2,850,187	753	\$ 3,555,245	24.74%
1104	PASCO	11,502	\$ 622,295,428	12,435	\$ 539,979,345	-13.23%
1199	FRANKLIN COUNTY	19,451	\$ 709,654,838	20,781	\$ 626,803,150	-11.68%
1200	GARFIELD UNINC COUNTY	929	\$ 5,892,098	1,016	\$ 4,299,823	-27.02%
1201	POMEROY	1,545	\$ 5,136,847	1,631	\$ 7,008,190	36.43%
1299	GARFIELD COUNTY	2,474	\$ 11,028,945	2,647	\$ 11,308,013	2.53%
1300	GRANT UNINC COUNTY	6,793	\$ 154,950,778	7,490	\$ 183,504,700	18.43%
1301	COULEE CITY	1,027	\$ 2,592,346	1,072	\$ 2,566,861	-0.98%
1302	ELECTRIC CITY	1,090	\$ 2,241,067	1,120	\$ 2,163,476	-3.46%
1303	EPHRATA	4,682	\$ 66,753,933	4,985	\$ 66,113,287	-0.96%
1304	GEORGE	1,027	\$ 6,005,993	1,081	\$ 7,647,227	27.33%
1305	GRAND COULEE	1,620	\$ 10,739,744	1,641	\$ 11,500,029	7.08%
1306	HARTLINE	464	\$ 430,786	456	\$ 351,502	-18.40%
1307	KRUPP	219	\$ 123,943	212	\$ 210,642	69.95%
1308	MATTAWA	1,367	\$ 9,547,225	1,445	\$ 9,594,515	0.50%
1309	MOSES LAKE	8,745	\$ 276,360,724	9,281	\$ 292,460,408	5.83%
1310	QUINCY	3,835	\$ 85,311,784	3,970	\$ 220,972,439	159.02%
1311	ROYAL CITY	1,559	\$ 10,824,488	1,555	\$ 10,930,368	0.98%
1312	SOAP LAKE	1,556	\$ 4,782,515	1,605	\$ 5,493,933	14.88%
1313	WARDEN	1,579	\$ 11,517,731	1,764	\$ 10,719,946	-6.93%
1315	WILSON CREEK	471	\$ 463,947	478	\$ 481,752	3.84%
1399	GRANT COUNTY	36,034	\$ 642,647,004	38,155	\$ 824,711,085	28.33%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	6,602	\$ 81,650,966	7,124	\$ 96,319,037	17.96%
1401	ABERDEEN	6,301	\$ 142,885,504	6,571	\$ 164,670,515	15.25%
1402	COSMOPOLIS	1,616	\$ 5,358,059	1,609	\$ 5,409,147	0.95%
1403	ELMA	3,104	\$ 27,848,588	3,187	\$ 26,551,145	-4.66%
1404	HOQUIAM	3,803	\$ 29,058,936	3,964	\$ 31,027,628	6.78%
1405	MCCLEARY	2,260	\$ 5,776,334	2,345	\$ 5,958,853	3.16%
1406	MONTESANO	3,525	\$ 21,267,619	3,796	\$ 25,089,477	17.97%
1407	OAKVILLE	1,213	\$ 3,737,103	1,238	\$ 4,150,293	11.06%
1408	WESTPORT	2,208	\$ 13,268,992	2,308	\$ 16,558,072	24.79%
1409	OCEAN SHORES	4,156	\$ 42,700,690	4,454	\$ 44,184,581	3.48%
1499	GRAYS HARBOR COUNTY	34,788	\$ 373,552,791	36,596	\$ 419,918,748	12.41%
1500	ISLAND UNINC COUNTY	12,581	\$ 244,581,230	13,440	\$ 267,645,778	9.43%
1501	COUPEVILLE	3,528	\$ 18,651,557	3,580	\$ 20,723,187	11.11%
1502	LANGLEY	3,057	\$ 14,698,147	3,213	\$ 15,988,390	8.78%
1503	OAK HARBOR	8,103	\$ 144,976,890	8,571	\$ 145,070,724	0.07%
1599	ISLAND COUNTY	27,269	\$ 422,907,824	28,804	\$ 449,428,079	6.27%
1600	JEFFERSON UNINC COUNTY	8,343	\$ 95,941,483	8,820	\$ 104,246,013	8.66%
1601	PORT TOWNSEND	7,012	\$ 79,605,872	7,372	\$ 91,804,351	15.32%
1699	JEFFERSON COUNTY	15,355	\$ 175,547,355	16,192	\$ 196,050,364	11.68%
1700	KING UNINC COUNTY	22,092	\$ 876,694,782	23,625	\$ 928,946,237	5.96%
1701	ALGONA	2,368	\$ 12,584,479	2,462	\$ 12,099,027	-3.86%
1702	AUBURN/KING	15,082	\$ 604,486,481	15,850	\$ 623,333,210	3.12%
1703	BEAUX ARTS VILLAGE	1,162	\$ 2,790,946	1,302	\$ 2,674,074	-4.19%
1704	BELLEVUE	24,836	\$ 2,671,804,085	26,167	\$ 2,826,617,969	5.79%
1705	BLACK DIAMOND	5,164	\$ 47,996,436	5,650	\$ 40,200,677	-16.24%
1706	BOTHELL/KING	12,017	\$ 234,865,307	12,367	\$ 282,051,688	20.09%
1707	CARNATION	3,747	\$ 18,927,656	3,901	\$ 19,425,669	2.63%
1708	CLYDE HILL	3,521	\$ 25,655,817	3,749	\$ 24,812,176	-3.29%
1709	DES MOINES	8,745	\$ 106,997,189	9,241	\$ 120,132,507	12.28%
1710	DUVALL	6,422	\$ 52,668,299	6,601	\$ 51,238,078	-2.72%
1711	ENUMCLAW	8,036	\$ 123,954,605	8,411	\$ 131,452,260	6.05%
1712	COVINGTON	7,693	\$ 184,479,448	8,234	\$ 182,462,900	-1.09%
1713	HUNTS POINT	1,346	\$ 10,837,082	1,410	\$ 12,965,461	19.64%
1714	ISSAQUAH	14,641	\$ 546,543,249	15,323	\$ 549,435,538	0.53%
1715	KENT	18,755	\$ 867,144,907	19,721	\$ 920,794,199	6.19%
1716	KIRKLAND	20,042	\$ 885,721,006	20,947	\$ 940,370,497	6.17%
1717	LAKE FOREST PARK	6,817	\$ 48,542,082	7,308	\$ 51,912,034	6.94%
1718	MEDINA	4,505	\$ 56,251,043	4,733	\$ 54,559,846	-3.01%
1719	MERCER ISLAND	11,312	\$ 161,170,095	11,924	\$ 178,360,402	10.67%
1720	MAPLE VALLEY	9,786	\$ 144,398,579	10,330	\$ 147,258,470	1.98%
1721	NORMANDY PARK	5,049	\$ 29,490,143	5,442	\$ 30,474,696	3.34%
1722	NORTH BEND	7,170	\$ 96,257,964	7,655	\$ 100,697,367	4.61%
1723	PACIFIC/KING	3,488	\$ 20,276,060	3,584	\$ 24,816,916	22.40%
1724	REDMOND	17,580	\$ 1,367,358,212	18,245	\$ 1,362,286,848	-0.37%
1725	RENTON	18,365	\$ 958,890,602	19,362	\$ 1,025,205,399	6.92%
1726	SEATTLE	49,706	\$ 8,092,860,355	51,592	\$ 8,910,765,618	10.11%
1727	SKYKOMISH	740	\$ 3,098,598	692	\$ 3,359,063	8.41%
1728	SNOQUALMIE	8,161	\$ 84,439,526	8,366	\$ 81,230,044	-3.80%
1729	TUKWILA	9,848	\$ 583,319,123	10,322	\$ 653,997,761	12.12%
1730	YARROW POINT	2,035	\$ 10,078,845	2,109	\$ 10,712,356	6.29%

WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
1731	MILTON/KING	1,969	\$ 5,227,063	2,052	\$ 38,130,671	629.49%
1732	FEDERAL WAY	14,761	\$ 517,468,057	15,439	\$ 596,821,552	15.34%
1733	SEATAC	7,844	\$ 417,367,185	8,396	\$ 510,016,971	22.20%
1734	BURIEN	11,183	\$ 255,274,372	12,007	\$ 297,677,661	16.61%
1735	WOODINVILLE	11,996	\$ 241,094,194	12,508	\$ 264,749,566	9.81%
1736	NEWCASTLE	6,257	\$ 51,768,107	6,749	\$ 52,951,821	2.29%
1737	SHORELINE	13,482	\$ 359,076,170	14,347	\$ 413,103,324	15.05%
1738	KENMORE	9,280	\$ 104,322,559	9,824	\$ 109,829,595	5.28%
1739	SAMMAMISH	13,056	\$ 228,872,035	13,717	\$ 228,526,140	-0.15%
1799	KING COUNTY	420,059	\$ 21,111,052,743	441,664	\$ 22,816,456,288	8.08%
1800	KITSAP UNINC COUNTY	17,799	\$ 764,045,236	19,022	\$ 811,298,627	6.19%
1801	BREMERTON	11,389	\$ 332,899,216	12,001	\$ 329,657,651	-0.97%
1802	PORT ORCHARD	8,882	\$ 201,144,654	9,421	\$ 226,984,449	12.85%
1803	POULSBO	8,377	\$ 149,554,337	8,826	\$ 156,576,655	4.70%
1804	BAINBRIDGE ISLAND	10,629	\$ 175,860,869	11,373	\$ 195,562,210	11.20%
1899	KITSAP COUNTY	57,076	\$ 1,623,504,312	60,643	\$ 1,720,079,592	5.95%
1900	KITTITAS UNINC COUNTY	7,402	\$ 186,206,893	7,919	\$ 228,501,045	22.71%
1901	CLE ELUM	4,055	\$ 41,570,932	4,254	\$ 46,386,279	11.58%
1902	ELLENSBURG	8,067	\$ 171,339,729	8,606	\$ 185,002,482	7.97%
1903	KITTITAS CITY	1,509	\$ 7,037,339	1,577	\$ 4,530,894	-35.62%
1904	ROSLYN	1,702	\$ 6,779,790	1,954	\$ 7,613,508	12.30%
1905	SOUTH CLE ELUM	1,075	\$ 1,561,972	1,142	\$ 1,525,957	-2.31%
1999	KITTITAS COUNTY	23,810	\$ 414,496,655	25,452	\$ 473,560,165	14.25%
2000	KLICKITAT UNINC COUNTY	5,958	\$ 125,380,172	6,368	\$ 79,181,970	-36.85%
2001	BINGEN	1,395	\$ 8,904,954	1,487	\$ 8,079,948	-9.27%
2002	GOLDENDALE	3,061	\$ 23,582,573	3,188	\$ 25,231,817	6.99%
2003	WHITE SALMON	3,037	\$ 16,116,627	3,155	\$ 16,070,083	-0.29%
2099	KLICKITAT COUNTY	13,451	\$ 173,984,326	14,198	\$ 128,563,818	-26.11%
2100	LEWIS UNINC COUNTY	9,125	\$ 185,140,119	9,835	\$ 199,050,602	7.51%
2101	CENTRALIA	7,021	\$ 115,831,551	7,411	\$ 143,902,689	24.23%
2102	CHEHALIS	6,201	\$ 170,731,749	6,638	\$ 194,671,517	14.02%
2103	MORTON	1,821	\$ 15,638,785	1,892	\$ 13,847,652	-11.45%
2104	MOSSYROCK	1,272	\$ 3,340,901	1,284	\$ 3,599,181	7.73%
2105	NAPAVINE	1,902	\$ 16,337,474	2,037	\$ 15,447,832	-5.45%
2106	PE ELL	844	\$ 2,031,039	890	\$ 1,781,783	-12.27%
2107	TOLEDO	1,636	\$ 5,370,533	1,660	\$ 5,271,303	-1.85%
2108	VADER	1,012	\$ 2,793,176	990	\$ 1,442,472	-48.36%
2109	WINLOCK	2,018	\$ 8,399,007	2,079	\$ 9,291,167	10.62%
2199	LEWIS COUNTY	32,852	\$ 525,614,334	34,716	\$ 588,306,198	11.93%
2200	LINCOLN UNINC COUNTY	3,429	\$ 23,024,324	3,539	\$ 30,545,071	32.66%
2201	ALMIRA	678	\$ 1,256,192	670	\$ 5,058,647	302.70%
2202	CRESTON	571	\$ 654,927	597	\$ 862,121	31.64%
2203	DAVENPORT	2,340	\$ 14,083,212	2,416	\$ 12,888,875	-8.48%
2204	HARRINGTON	814	\$ 960,833	802	\$ 1,301,735	35.48%
2205	ODESSA	1,342	\$ 4,754,298	1,432	\$ 3,485,293	-26.69%
2206	REARDAN	996	\$ 2,097,179	1,055	\$ 2,348,655	11.99%
2207	SPRAGUE	736	\$ 1,250,185	723	\$ 1,279,511	2.35%
2208	WILBUR	1,309	\$ 3,810,036	1,267	\$ 4,067,750	6.76%
2299	LINCOLN COUNTY	12,215	\$ 51,891,186	12,501	\$ 61,837,658	19.17%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
2300	MASON UNINC COUNTY	10,432	\$ 191,436,693	11,306	\$ 206,791,120	8.02%
2301	SHELTON	6,077	\$ 84,978,193	6,335	\$ 88,803,558	4.50%
2399	MASON COUNTY	16,509	\$ 276,414,886	17,641	\$ 295,594,678	6.94%
2400	OKANOGAN UNINC COUNTY	6,308	\$ 75,409,434	6,830	\$ 76,327,194	1.22%
2401	BREWSTER	1,959	\$ 15,413,941	1,983	\$ 15,904,436	3.18%
2402	CONCONULLY	464	\$ 536,688	473	\$ 500,548	-6.73%
2403	COULEE DAM	994	\$ 2,511,975	1,036	\$ 2,039,891	-18.79%
2404	ELMER CITY	500	\$ 359,766	490	\$ 406,484	12.99%
2405	NESPELEM	642	\$ 1,217,562	649	\$ 688,670	-43.44%
2406	OKANOGAN CITY	2,336	\$ 18,620,722	2,447	\$ 18,149,526	-2.53%
2407	OMAK	3,576	\$ 69,337,956	3,574	\$ 72,099,903	3.98%
2408	OROVILLE	2,229	\$ 9,248,424	2,643	\$ 9,906,642	7.12%
2409	PATEROS	963	\$ 2,743,448	984	\$ 2,963,656	8.03%
2410	RIVERSIDE	827	\$ 1,785,053	717	\$ 1,042,280	-41.61%
2411	TONASKET	2,034	\$ 10,851,724	2,023	\$ 11,379,593	4.86%
2412	TWISP	2,192	\$ 12,744,946	2,180	\$ 12,132,721	-4.80%
2413	WINTHROP	2,040	\$ 17,388,594	2,093	\$ 16,394,175	-5.72%
2499	OKANOGAN COUNTY	27,064	\$ 238,170,233	28,122	\$ 239,935,719	0.74%
2500	PACIFIC UNINC COUNTY	5,759	\$ 50,528,033	6,186	\$ 59,984,380	18.72%
2501	ILWACO	1,573	\$ 5,926,436	1,584	\$ 5,641,677	-4.81%
2502	LONG BEACH	2,357	\$ 18,863,798	2,415	\$ 19,626,602	4.04%
2503	RAYMOND	2,623	\$ 13,923,803	2,711	\$ 14,824,666	6.47%
2504	SOUTH BEND	1,492	\$ 7,277,753	1,604	\$ 8,948,127	22.95%
2599	PACIFIC COUNTY	13,804	\$ 96,519,823	14,500	\$ 109,025,452	12.96%
2600	PEND OREILLE UNINC COUNTY	3,897	\$ 30,000,321	4,241	\$ 38,074,989	26.92%
2601	CUSICK	622	\$ 864,062	686	\$ 975,654	12.92%
2602	IONE	898	\$ 2,016,379	958	\$ 2,439,727	21.00%
2603	METALINE	380	\$ 457,740	418	\$ 428,635	-6.36%
2604	METALINE FALLS	682	\$ 783,696	737	\$ 833,439	6.35%
2605	NEWPORT	2,781	\$ 15,442,878	2,915	\$ 17,433,781	12.89%
2699	PEND OREILLE COUNTY	9,260	\$ 49,565,076	9,955	\$ 60,186,225	21.43%
2700	PIERCE UNINC COUNTY	22,729	\$ 1,386,851,544	24,481	\$ 1,461,046,005	5.35%
2701	BONNEY LAKE	9,396	\$ 234,970,253	9,655	\$ 232,788,924	-0.93%
2702	BUCKLEY	4,948	\$ 38,500,689	5,134	\$ 43,038,356	11.79%
2703	CARBONADO	875	\$ 1,300,310	892	\$ 1,751,806	34.72%
2704	DUPONT	5,365	\$ 58,829,463	5,659	\$ 47,071,271	-19.99%
2705	EATONVILLE	3,429	\$ 16,643,199	3,507	\$ 18,535,880	11.37%
2706	FIFE	6,697	\$ 301,938,167	6,975	\$ 361,796,614	19.83%
2707	FIRCREST	4,433	\$ 23,845,873	4,639	\$ 21,799,797	-8.58%
2708	GIG HARBOR	11,000	\$ 252,547,055	11,555	\$ 251,954,425	-0.24%
2709	MILTON/PIERCE	4,283	\$ 47,123,722	4,419	\$ 43,441,015	-7.82%
2710	ORTING	4,802	\$ 30,625,150	4,950	\$ 29,550,377	-3.51%
2711	PUYALLUP	15,406	\$ 787,092,802	16,066	\$ 780,836,042	-0.80%
2712	ROY	2,164	\$ 7,275,983	2,219	\$ 7,629,805	4.86%
2713	RUSTON	1,850	\$ 10,816,935	1,956	\$ 12,234,245	13.10%
2714	SOUTH PRAIRIE	1,249	\$ 1,825,403	1,318	\$ 1,995,143	9.30%
2715	STELLACOOM	4,646	\$ 17,798,418	4,765	\$ 19,456,341	9.32%
2716	SUMNER	8,076	\$ 255,177,396	8,551	\$ 245,876,385	-3.65%
2717	TACOMA	25,478	\$ 1,782,364,075	26,682	\$ 1,822,180,070	2.23%
2718	WILKESON	1,002	\$ 1,197,438	1,024	\$ 1,496,342	24.96%
2719	UNIVERSITY PLACE	9,488	\$ 122,428,847	10,007	\$ 138,804,667	13.38%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
2720	EDGEWOOD	6,291	\$ 56,860,610	6,579	\$ 52,678,589	-7.36%
2721	LAKEWOOD	12,699	\$ 403,908,737	13,304	\$ 410,322,065	1.59%
2723	PACIFIC/PIERCE	1,020	\$ 17,266,091	988	\$ 15,300,485	-11.38%
2724	AUBURN/PIERCE	4,414	\$ 29,393,108	4,603	\$ 28,889,633	-1.71%
2799	PIERCE COUNTY	171,740	\$ 5,886,581,268	179,928	\$ 6,050,474,282	2.78%
2800	SAN JUAN UNINC COUNTY	8,117	\$ 133,319,442	8,636	\$ 143,939,008	7.97%
2801	FRIDAY HARBOR	4,294	\$ 40,971,350	4,428	\$ 41,252,958	0.69%
2899	SAN JUAN COUNTY	12,411	\$ 174,290,792	13,064	\$ 185,191,966	6.26%
2900	SKAGIT UNINC COUNTY	10,269	\$ 199,213,006	11,155	\$ 200,141,999	0.47%
2901	ANACORTES	9,105	\$ 153,261,279	9,743	\$ 159,048,265	3.78%
2902	BURLINGTON	6,912	\$ 272,349,066	7,103	\$ 283,637,417	4.15%
2903	CONCRETE	1,482	\$ 7,730,167	1,580	\$ 20,322,653	162.90%
2904	HAMILTON	640	\$ 2,698,400	527	\$ 7,441,114	175.76%
2905	LA CONNER	2,324	\$ 17,455,681	2,551	\$ 18,032,001	3.30%
2906	LYMAN	697	\$ 1,306,664	733	\$ 1,672,012	27.96%
2907	MOUNT VERNON	10,586	\$ 255,335,365	11,159	\$ 282,727,104	10.73%
2908	SEDRO WOOLLEY	5,862	\$ 67,322,452	6,262	\$ 64,836,272	-3.69%
2999	SKAGIT COUNTY	47,877	\$ 976,672,080	50,813	\$ 1,037,858,837	6.27%
3000	SKAMANIA UNINC COUNTY	4,542	\$ 27,991,382	4,886	\$ 32,844,049	17.34%
3001	NORTH BONNEVILLE	1,235	\$ 2,180,623	1,271	\$ 2,345,528	7.56%
3002	STEVENSON	2,300	\$ 19,899,159	2,398	\$ 22,359,577	12.36%
3099	SKAMANIA COUNTY	8,077	\$ 50,071,164	8,555	\$ 57,549,154	14.94%
3100	SNOHOMISH UNINC COUNTY	20,794	\$ 1,201,445,845	22,427	\$ 1,265,030,175	5.29%
3101	ARLINGTON	9,753	\$ 367,376,892	10,168	\$ 251,907,934	-31.43%
3102	BRIER	4,263	\$ 15,667,724	4,605	\$ 18,999,069	21.26%
3103	DARRINGTON	1,468	\$ 5,567,231	1,440	\$ 6,014,760	8.04%
3104	EDMONDS	14,301	\$ 315,728,316	15,048	\$ 334,602,514	5.98%
3105	EVERETT	19,716	\$ 970,258,558	20,592	\$ 1,036,153,698	6.79%
3106	GOLD BAR	2,098	\$ 8,276,260	2,152	\$ 8,084,485	-2.32%
3107	GRANITE FALLS	3,814	\$ 21,815,409	3,957	\$ 21,899,623	0.39%
3108	INDEX	671	\$ 1,059,625	676	\$ 1,196,929	12.96%
3109	LAKE STEVENS	10,279	\$ 182,693,946	11,202	\$ 213,940,734	17.10%
3110	LYNNWOOD	14,511	\$ 839,068,049	15,300	\$ 925,772,871	10.33%
3111	MARYSVILLE	12,906	\$ 475,958,086	13,558	\$ 500,003,953	5.05%
3112	MONROE	9,256	\$ 194,006,942	9,854	\$ 198,944,242	2.55%
3113	MOUNTLAKE TERRACE	8,271	\$ 127,677,902	8,722	\$ 130,424,817	2.15%
3114	MUKILTEO	9,533	\$ 93,060,241	10,122	\$ 101,146,393	8.69%
3115	SNOHOMISH CITY	9,041	\$ 165,362,953	9,486	\$ 167,672,950	1.40%
3116	STANWOOD	6,276	\$ 67,767,322	6,644	\$ 71,124,079	4.95%
3117	SULTAN	3,944	\$ 33,946,864	4,288	\$ 27,475,190	-19.06%
3118	WOODWAY	2,329	\$ 7,213,343	2,385	\$ 7,238,180	0.34%
3119	MILL CREEK	8,741	\$ 117,671,364	9,231	\$ 118,999,117	1.13%
3120	BOTHELL/SNOHOMISH	10,203	\$ 230,861,924	10,737	\$ 256,277,621	11.01%
3199	SNOHOMISH COUNTY	182,168	\$ 5,442,484,796	192,594	\$ 5,662,909,334	4.05%

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Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
3200	SPOKANE UNINC COUNTY	15,914	\$ 606,794,314	17,413	\$ 649,420,835	7.03%
3201	AIRWAY HEIGHTS	4,559	\$ 84,030,532	4,766	\$ 79,825,281	-5.00%
3202	CHENEY	5,463	\$ 52,614,694	5,761	\$ 58,153,973	10.53%
3203	DEER PARK	4,172	\$ 46,667,736	4,464	\$ 49,888,014	6.90%
3204	FAIRFIELD	872	\$ 1,706,221	937	\$ 2,179,495	27.74%
3205	LATAH	440	\$ 320,803	507	\$ 389,625	21.45%
3206	MEDICAL LAKE	3,124	\$ 17,287,364	3,293	\$ 18,008,264	4.17%
3207	MILLWOOD	1,887	\$ 21,023,857	2,113	\$ 21,733,207	3.37%
3208	ROCKFORD	892	\$ 2,584,139	943	\$ 3,150,047	21.90%
3209	SPANGLE	879	\$ 1,641,885	917	\$ 1,770,805	7.85%
3210	SPOKANE CITY	21,802	\$ 1,795,653,833	23,068	\$ 1,810,252,091	0.81%
3211	WAVERLY	305	\$ 161,590	286	\$ 165,909	2.67%
3212	LIBERTY LAKE	6,966	\$ 138,558,895	7,646	\$ 164,709,345	18.87%
3213	SPOKANE VALLEY	14,884	\$ 899,907,033	16,166	\$ 933,702,755	3.76%
3299	SPOKANE COUNTY	82,159	\$ 3,668,952,896	88,280	\$ 3,793,349,646	3.39%
3300	STEVENS UNINC COUNTY	7,315	\$ 95,429,709	7,983	\$ 100,943,288	5.78%
3301	CHEWELAH	2,835	\$ 15,199,753	3,022	\$ 17,051,500	12.18%
3302	COLVILLE	4,481	\$ 79,365,985	4,651	\$ 85,243,174	7.41%
3303	KETTLE FALLS	1,996	\$ 8,106,972	2,018	\$ 10,244,692	26.37%
3304	MARCUS	389	\$ 173,345	289	\$ 123,532	-28.74%
3305	NORTHPORT	952	\$ 1,378,417	1,136	\$ 1,820,070	32.04%
3306	SPRINGDALE	909	\$ 1,357,914	902	\$ 1,733,403	27.65%
3399	STEVENS COUNTY	18,877	\$ 201,012,095	20,001	\$ 217,159,659	8.03%
3400	THURSTON UNINC COUNTY	13,794	\$ 349,511,022	15,012	\$ 382,636,900	9.48%
3401	BUCODA	777	\$ 1,121,078	739	\$ 846,136	-24.53%
3402	LACEY	12,461	\$ 443,471,215	13,396	\$ 468,191,638	5.57%
3403	OLYMPIA	16,603	\$ 714,985,055	17,394	\$ 777,463,047	8.74%
3404	RAINIER	2,592	\$ 8,133,287	2,578	\$ 8,821,173	8.46%
3405	TENINO	2,824	\$ 11,481,729	2,911	\$ 12,453,373	8.46%
3406	TUMWATER	9,352	\$ 268,801,701	10,317	\$ 310,397,504	15.48%
3407	YELM	5,787	\$ 81,868,896	6,096	\$ 94,472,449	15.40%
3499	THURSTON COUNTY	64,190	\$ 1,879,373,983	68,443	\$ 2,055,282,220	9.36%
3500	WAHIAKUM UNINC COUNTY	2,598	\$ 9,351,221	2,701	\$ 12,611,999	34.87%
3501	CATHLAMET	1,600	\$ 4,519,275	1,707	\$ 4,936,777	9.24%
3599	WAHIAKUM COUNTY	4,198	\$ 13,870,496	4,408	\$ 17,548,776	26.52%
3600	WALLA WALLA UNINC COUNTY	6,425	\$ 104,245,083	6,843	\$ 106,206,425	1.88%
3601	COLLEGE PLACE	4,499	\$ 57,535,427	4,771	\$ 62,822,614	9.19%
3602	PRESCOTT	788	\$ 1,490,074	806	\$ 1,361,407	-8.64%
3603	WAITSBURG	1,485	\$ 3,181,614	1,564	\$ 3,436,766	8.02%
3604	WALLA WALLA CITY	9,672	\$ 228,693,971	10,355	\$ 227,993,589	-0.31%
3699	WALLA WALLA COUNTY	22,869	\$ 395,146,169	24,339	\$ 401,820,801	1.69%
3700	WHATCOM UNINC COUNTY	12,584	\$ 290,999,699	14,373	\$ 353,612,259	21.52%
3701	BELLINGHAM	17,420	\$ 902,192,661	18,702	\$ 965,643,456	7.03%
3702	BLAINE	6,903	\$ 46,776,863	8,470	\$ 62,293,201	33.17%
3703	EVERSON	2,952	\$ 13,216,060	3,099	\$ 13,853,261	4.82%
3704	FERNDALE	7,504	\$ 111,757,394	8,040	\$ 111,306,661	-0.40%
3705	LYNDEN	7,086	\$ 97,731,235	7,665	\$ 112,222,652	14.83%
3706	NOOKSACK	1,486	\$ 4,372,525	1,567	\$ 5,162,703	18.07%
3707	SUMAS	2,504	\$ 14,541,940	3,882	\$ 15,225,289	4.70%
3799	WHATCOM COUNTY	58,439	\$ 1,481,588,377	65,798	\$ 1,639,319,482	10.65%

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

4th Quarter 2022

LOCATION	LOCATION NAME	PREVIOUS YEAR - Q4/2021		CURRENT YEAR - Q4/2022		PERC CHANGE
		Q4/2021 COUNT	Q4/2021 TAXABLE	Q4/2022 COUNT	Q4/2022 TAXABLE	
3800	WHITMAN UNINC COUNTY	3,953	\$ 32,795,021	4,275	\$ 43,404,576	32.35%
3801	ALBION	952	\$ 796,642	980	\$ 714,072	-10.37%
3802	COLFAX	2,988	\$ 22,764,477	3,097	\$ 22,891,609	0.56%
3803	COLTON	862	\$ 2,033,889	837	\$ 1,214,692	-40.28%
3804	ENDICOTT	611	\$ 633,926	593	\$ 677,601	6.89%
3805	FARMINGTON	454	\$ 323,762	471	\$ 336,965	4.08%
3806	GARFIELD	786	\$ 1,354,418	819	\$ 1,315,071	-2.91%
3807	LA CROSSE	674	\$ 1,154,562	680	\$ 1,121,701	-2.85%
3808	LAMONT	184	\$ 117,303	187	\$ 130,672	11.40%
3809	MALDEN	268	\$ 713,453	240	\$ 1,505,820	111.06%
3810	OAKESDALE	848	\$ 1,231,949	836	\$ 1,390,051	12.83%
3811	PALOUSE	1,528	\$ 3,664,786	1,562	\$ 4,514,918	23.20%
3812	PULLMAN	8,080	\$ 161,533,579	8,651	\$ 185,892,109	15.08%
3813	ROSALIA	901	\$ 1,700,427	920	\$ 1,618,889	-4.80%
3814	ST. JOHN	1,101	\$ 3,002,445	1,087	\$ 4,234,810	41.05%
3815	TEKOA	908	\$ 2,116,775	1,030	\$ 2,683,035	26.75%
3816	UNIONTOWN	649	\$ 707,057	679	\$ 743,211	5.11%
3899	WHITMAN COUNTY	25,747	\$ 236,644,471	26,944	\$ 274,389,802	15.95%
3900	YAKIMA UNINC COUNTY	9,359	\$ 212,676,068	10,232	\$ 231,089,883	8.66%
3901	GRANDVIEW	3,339	\$ 34,660,385	3,583	\$ 36,720,430	5.94%
3902	GRANGER	1,555	\$ 7,871,702	1,575	\$ 6,591,571	-16.26%
3903	HARRAH	716	\$ 3,298,805	694	\$ 2,360,180	-28.45%
3904	MABTON	1,004	\$ 3,326,759	1,033	\$ 3,601,770	8.27%
3905	MOXEE CITY	2,630	\$ 15,754,733	2,756	\$ 12,796,675	-18.78%
3906	NACHES	1,816	\$ 9,693,525	1,859	\$ 8,751,303	-9.72%
3907	SELAH	4,737	\$ 56,295,751	4,974	\$ 54,204,503	-3.72%
3908	SUNNYSIDE	4,795	\$ 109,556,281	4,975	\$ 110,934,674	1.26%
3909	TIETON	1,089	\$ 3,758,256	1,183	\$ 9,403,959	150.22%
3910	TOPPENISH	2,672	\$ 30,176,370	2,800	\$ 32,760,560	8.56%
3911	UNION GAP	3,558	\$ 184,076,529	3,598	\$ 180,137,062	-2.14%
3912	WAPATO	2,144	\$ 17,021,865	2,118	\$ 13,377,434	-21.41%
3913	YAKIMA CITY	13,613	\$ 638,779,969	14,365	\$ 656,002,335	2.70%
3914	ZILLAHA	2,662	\$ 15,391,640	2,779	\$ 14,997,388	-2.56%
3999	YAKIMA COUNTY	55,689	\$ 1,342,338,638	58,524	\$ 1,373,729,727	2.34%
9999	Grand Total	1,780,807	\$ 55,601,671,086	1,886,022	\$ 58,934,251,307	5.99%

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.

- 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: 2nd Quarter, 2022

*Taxable Retail Sales Based upon Local 0.5 - 1.0% County/City Sales Tax Collections

[Back to Search](#)

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Retail Trade 44-45

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	92	\$121,047
New & Used Auto Dealers 4411	4	\$28,004
Rv, Boat, Motorcycle Dealers 4412	19	\$15,556
Automotive Parts & Tire 4413	69	\$77,487
Building Materials, Garden Equip & Supplies 444	71	\$1,232,719
Building Materials 4441	40	\$689,171
Lawn & Garden Supplies & Equip 4442	31	\$543,548
Food & Beverage Stores 445	19	\$10,201
Grocery & Convenience Stores 4451	3	\$191
Other Food & Beverage Stores 4452, 4453	16	\$10,010
Furniture, Home Furnishings, Electronics, And Appliance 449	124	\$1,293,244
General Merchandise Stores 455	52	\$232,108
Department Stores 4551	0	\$0
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	52	\$232,108
Drug/health Retailers 456	183	\$321,090
Gas Stations & Convenience Stores W/pumps 457	10	\$1,288,759
Apparel & Accessories 458	184	\$123,677
Clothing & Shoe Retailers 4581, 4582	166	\$110,619
Jewelry & Luggage Stores 4583	18	\$13,058
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	765	\$5,712,391
Sporting Goods, Hobby Music, Misc Retailers 4591	126	\$423,781
Book/periodical/music Retailers 4592	23	\$10,457
Miscellaneous Retailers 4593-4599	616	\$5,278,153
Total:	1,500	\$10,335,236

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	\$736,717,473	\$449,026,066	\$2,388,257
Forestry & Logging 113	\$470,258,209	\$419,713,920	\$1,673,895
Fishing & Hunting 114	\$153,399,810	\$22,762,260	\$124,381
Ag & Forestry Support Activities 115	\$302,093,662	\$198,704,104	\$2,278,098
Total:	\$1,662,469,154	\$1,090,206,350	\$6,464,631
Mining 21			
Sand & Gravel, Quarrying 2123	\$93,486,431	\$91,539,205	\$519,840
Other Extraction & Support Act. 211, 2121, 2122, 213	\$60,476,606	\$23,139,426	\$156,296
Total:	\$153,963,037	\$114,678,631	\$676,136
Utilities 22			
Hydroelectric Power Generation 221111	\$13,305,586	\$12,193,103	\$161,470
Alternative Power Generation 221114-221117	\$69,667,412	\$52,702,168	\$260,425
Other Electric Power Generation 221112, 221113, 221118	\$9,851,588	\$6,730,289	\$61,174
Electric Power Generation & Trans. 221121, 221122	\$312,367,820	\$201,286,557	\$2,537,922
Natural Gas Distribution 2212	\$2,448,009,948	\$1,468,606,590	\$7,180,947
Water & Sewer 2213	\$662,456,931	\$592,210,930	\$9,935,992
Total:	\$3,515,659,285	\$2,333,729,637	\$20,137,930
Construction 23			
Residential Building & Remodeling 2361	\$5,655,931,725	\$5,163,265,959	\$25,547,200
Nonresidential Building 2362	\$5,087,918,713	\$4,561,446,201	\$21,979,650
Heavy Construction & Highways 237	\$2,596,483,662	\$2,150,270,963	\$11,637,086
Special Trade Contractors 238	\$10,773,718,551	\$9,572,088,781	\$47,178,439
Electrical 23821	\$2,022,531,977	\$1,827,320,197	\$9,115,693
Plumbing & Heating 23822	\$2,086,944,345	\$1,908,319,035	\$9,419,333
Painting 23832	\$381,024,862	\$367,938,772	\$1,807,057
Masonry/drywall 23814, 23831	\$554,228,769	\$516,917,222	\$2,496,599
Roofing 23816	\$619,860,242	\$553,899,470	\$2,645,852
Other Contractors 238 Not Listed Above	\$5,109,128,356	\$4,397,694,085	\$21,693,905
Total:	\$24,114,052,651	\$21,447,071,904	\$106,342,375
Manufacturing 31-33			
Food Products 311	\$6,140,866,633	\$2,471,084,957	\$9,258,992
Milling Of Grains 3112	\$271,199,067	\$141,062,604	\$627,579
Fruits & Vegetables 3114	\$1,662,181,938	\$192,084,687	\$917,686
Dairy Products 3115	\$908,154,538	\$133,043,728	\$645,461
Meat Products 3116	\$720,782,930	\$718,983,376	\$1,082,036
Seafood Products 3117	\$690,555,834	\$121,726,740	\$603,022
Bakery Products 3118	\$757,711,582	\$394,138,346	\$1,922,676
Other Food Items 3111, 3113, 3119	\$1,130,280,744	\$770,045,476	\$3,460,532
Beverages 312	\$777,987,187	\$497,575,159	\$2,435,016
Textiles 313,314	\$215,122,043	\$127,631,534	\$629,653
Apparel 315	\$53,438,586	\$34,175,062	\$174,244
Leather & Allied Products 316	\$35,883,006	\$18,172,414	\$94,449
Lumber & Wood Products 321	\$2,368,044,332	\$1,437,855,698	\$5,889,362
Sawmills 3211	\$857,558,462	\$562,280,258	\$1,999,578

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$417,813,184	\$242,486,704	\$963,871
Millwork, Windows, Wood Products 3219	\$1,092,672,686	\$633,088,736	\$2,925,913
Paper Products 322	\$1,819,463,081	\$1,117,063,029	\$4,416,938
Pulp & Paper Mills 3221	\$1,044,829,460	\$594,688,975	\$2,151,201
Other Paper Products 3222	\$774,633,621	\$522,374,054	\$2,265,737
Commercial Printing 323	\$289,312,897	\$225,028,090	\$1,125,288
Petroleum & Coal Products 324	\$4,975,359,116	\$4,711,827,335	\$23,091,299
Petroleum Refining 32411	\$4,766,410,462	\$4,574,685,512	\$22,415,484
Asphalt/petroleum/coal Products 32412, 32419	\$208,948,654	\$137,141,823	\$675,815
Chemicals 325	\$1,781,146,283	\$1,224,270,736	\$6,235,726
Chemicals, Pesticides & Fertilizers 3251, 3253	\$719,645,432	\$520,558,838	\$2,658,831
Resins, Synthetic Fibers & Filaments 3252	\$186,979,533	\$134,425,477	\$650,809
Pharmaceuticals 3254	\$642,436,795	\$411,081,737	\$2,111,434
Paint, Coating & Adhesives 3255	\$33,609,563	\$21,870,282	\$105,546
Soap, Cleaning Compound & Toiletries 3256	\$58,534,037	\$35,093,994	\$170,690
Other Chemical Products 3259	\$139,940,923	\$101,240,408	\$538,416
Plastics & Rubber Products 326	\$822,422,714	\$532,969,048	\$2,577,567
Nonmetallic Minerals 327	\$808,330,938	\$609,809,291	\$3,061,290
Primary Metals 331	\$783,504,028	\$491,109,087	\$2,401,579
Iron & Steel Mills 3311, 3312	\$432,976,789	\$267,909,697	\$1,297,964
Aluminum Smelting 3313	\$82,070,841	\$55,054,282	\$267,070
Other Nonferrous Metals 3314	\$60,168,375	\$56,469,767	\$286,466
Foundries 3315	\$208,288,023	\$111,675,341	\$550,079
Fabricated Metal Products 332	\$2,073,308,042	\$1,412,560,536	\$6,866,166
Machinery 333	\$2,114,937,434	\$1,040,282,140	\$5,152,154
Farm & Construction Implements 3331	\$202,788,694	\$106,827,226	\$522,722
Industrial Machinery 3332	\$424,974,353	\$179,463,849	\$882,116
Commercial & Other Equipment 3333-3336 & 3339	\$1,487,174,387	\$753,991,065	\$3,747,316
Computers & Electronics 334	\$3,126,747,088	\$1,682,082,313	\$8,170,819
Computer Hardware 3341	\$72,025,545	\$46,925,201	\$288,511
Telephone & Communications Equipment 3342	\$201,641,029	\$93,810,776	\$462,909
Audio & Video Equipment 3343	\$49,200,151	\$17,440,780	\$90,659
Semiconductors 3344	\$1,092,699,136	\$474,418,235	\$1,892,854
Instruments 3345	\$1,690,108,540	\$1,033,005,500	\$5,321,153
Software, Other Magnetic & Optical Media 3346	\$21,072,687	\$16,481,821	\$114,733
Electrical Equipment & Appliances 335	\$1,117,907,878	\$363,901,707	\$1,862,130
Lighting Equipment 3351	\$43,843,669	\$14,709,186	\$74,652
Household Appliances 3352	\$8,179,222	\$5,999,388	\$29,005
Other Electric Equipment 3353, 3359	\$1,065,884,987	\$343,193,133	\$1,758,473
Transportation Equipment 336	\$16,997,240,721	\$10,942,001,234	\$53,199,931
Motor Vehicles & Parts 3361, 3362, 3363	\$638,359,623	\$408,177,986	\$1,981,335
Aircraft, Aerospace & Parts 3364	\$15,944,446,103	\$10,205,875,420	\$49,556,969
Ships & Boats 3366	\$371,790,995	\$294,068,654	\$1,496,715
Railroad, Other Transportation Equip. 3365, 3369	\$42,644,000	\$33,879,174	\$164,912
Furniture & Related Products 337	\$443,008,490	\$333,854,065	\$1,620,056
Other Manufacturing 339	\$1,946,426,593	\$1,268,446,763	\$6,335,772
Other Medical Equip & Supplies 339112, 339115	\$213,542,794	\$150,716,975	\$770,444
Dental Laboratories 339116	\$57,918,162	\$49,896,578	\$292,134
Sporting And Athletic Goods 33992	\$190,206,302	\$57,218,548	\$286,603

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,484,759,335	\$1,010,614,662	\$4,986,591
Total:	\$48,690,457,090	\$30,541,700,198	\$144,598,431
Wholesale Trade 42			
Durable Goods 423	\$27,942,285,474	\$20,868,205,544	\$105,520,807
Motor Vehicles & Parts 4231	\$4,259,772,226	\$3,786,775,092	\$18,961,813
Furniture & Home Furnishings 4232	\$496,432,485	\$371,985,775	\$1,833,243
Lumber & Construction Materials 4233	\$2,961,555,892	\$2,063,408,121	\$9,780,577
Professional & Commercial Equipment 4234	\$4,937,928,794	\$3,950,008,684	\$21,316,060
Metal & Mineral (except Petroleum) 4235	\$1,126,043,420	\$816,711,704	\$3,951,776
Electrical Equipment 4236	\$2,953,738,267	\$2,577,952,251	\$13,081,614
Hardware, Plumbing, Heating Equipment 4237	\$1,625,270,937	\$1,335,555,227	\$6,518,404
Machinery & Equipment 4238	\$4,205,801,162	\$3,354,642,995	\$16,605,376
Sporting & Recreational Goods & Supplies 423910	\$458,228,459	\$300,697,145	\$1,485,696
Toy & Hobby Goods & Supplies 423920	\$2,307,416,380	\$96,063,563	\$543,390
Other Misc Durable Goods 423930, 423940, 423990	\$2,610,097,452	\$2,214,404,987	\$11,442,858
Nondurable Goods: 424	\$32,329,247,924	\$24,531,415,283	\$107,583,626
Paper & Paper Products 4241	\$735,236,523	\$658,958,596	\$3,122,424
Drugs & Sundries 4242	\$3,221,384,572	\$3,105,479,893	\$7,576,129
Apparel 4243	\$947,668,792	\$507,703,187	\$2,502,655
Food Products 4244	\$12,172,885,937	\$7,911,167,640	\$33,879,130
Farm Products 4245	\$667,175,789	\$330,870,842	\$1,681,874
Chemicals & Plastics 4246	\$970,379,753	\$680,944,545	\$3,309,709
Petroleum Products 4247	\$8,079,887,311	\$7,552,613,247	\$37,138,258
Beer & Ale 424810	\$291,691,328	\$281,639,404	\$1,365,559
Wine & Distilled Alcoholic Beverages 424820	\$1,360,960,771	\$1,082,652,587	\$5,310,191
Farm Supplies 42491	\$1,170,100,580	\$629,679,290	\$3,146,080
Tobacco & Tobacco Products 42494	\$321,521,933	\$285,138,280	\$1,379,901
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,390,354,635	\$1,504,567,772	\$7,171,716
Electronic Markets, Agents, Brokers 425	\$797,421,920	\$484,210,933	\$3,012,229
Total:	\$61,068,955,318	\$45,883,831,760	\$216,116,662
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$8,774,732,648	\$7,891,834,374	\$40,778,210
New & Used Auto Dealers 4411	\$6,777,934,788	\$6,144,241,307	\$32,074,502
Rv, Boat, Motorcycle Dealers 4412	\$709,351,922	\$588,671,192	\$3,025,442
Automotive Parts & Tires 4413	\$1,287,445,938	\$1,158,921,875	\$5,678,266
Bldg. Materials, Garden Supplies 444	\$3,647,865,985	\$3,402,346,798	\$16,429,787
Building Materials 4441	\$3,160,602,931	\$2,989,053,011	\$14,355,791
Lawn & Garden Supplies 4442	\$487,263,054	\$413,293,787	\$2,073,996
Food & Beverages (off-premises) 445	\$6,496,997,944	\$6,095,011,718	\$29,905,287
Grocery & Convenience Retailers 4451	\$5,653,961,579	\$5,385,356,487	\$26,545,484
Other Food Stores/specialty Foods 4452	\$581,175,880	\$486,227,014	\$2,261,696
Beer, Wine And Liquor Retailers 4453	\$261,860,485	\$223,428,217	\$1,098,107
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,162,389,427	\$4,533,943,634	\$28,863,907
Furniture & Home Furnishings 4491	\$1,244,308,284	\$1,130,731,259	\$5,446,897
Electronics & Appliances 4492	\$3,918,081,143	\$3,403,212,375	\$23,417,010
Electronic & Appliance Retailers 449210	\$3,918,081,143	\$3,403,212,375	\$23,417,010
Department Stores 4551	\$297,363,170	\$292,801,086	\$1,409,606
General Merchandise Retailers 4552	\$11,669,643,903	\$8,159,463,997	\$39,006,852
Warehouse Clubs And Superstores 455211	\$11,169,091,067	\$7,735,988,248	\$36,940,370
All Other General Merchandise Retailers 455219	\$500,552,836	\$423,475,749	\$2,066,482

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,106,625,718	\$3,879,665,880	\$18,964,155
Gas Stations (incl. Convenience Stores) 457	\$3,608,005,024	\$3,024,046,854	\$15,063,407
Apparel & Accessories 458	\$2,071,470,898	\$1,831,505,526	\$8,898,720
Clothing Retailers 4581	\$1,559,394,400	\$1,412,319,674	\$6,893,102
Shoe Retailers 4582	\$139,764,503	\$136,089,456	\$642,971
Jewelry & Luggage Retailers 4583	\$372,311,995	\$283,096,396	\$1,362,647
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,975,928,767	\$6,424,967,211	\$36,008,995
Sporting Goods 45911	\$1,029,928,699	\$908,692,092	\$4,447,556
Hobby & Toy Retailers 45912	\$655,818,292	\$201,994,546	\$1,019,766
Sewing Supplies 45913	\$51,397,287	\$47,183,967	\$227,465
Musical Instruments 45914	\$82,137,576	\$66,018,623	\$367,697
Book Retailers And News Dealers 4592	\$137,016,045	\$90,728,335	\$508,931
Miscellaneous Retailers 4599	\$9,019,630,868	\$5,110,349,648	\$29,437,580
Total:	\$56,811,023,484	\$45,535,587,078	\$235,328,926
Transportation 48-492			
Air Transportation 481	\$79,411,167	\$76,047,344	\$901,452
Railroads 482	\$32,782,563	\$32,781,903	\$412,196
Water Transportation 483	\$32,990,107	\$18,838,091	\$145,248
Truck Transportation 484	\$485,661,114	\$369,171,256	\$3,007,124
Transit & Ground Passenger Transport 485	\$102,653,007	\$93,312,612	\$1,178,679
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$57,764,062	\$21,548,360	\$156,288
Support Activities For Transportation 488	\$1,391,600,430	\$1,230,747,280	\$7,897,417
Postal Service, Couriers And Messengers 491, 492	\$214,969,137	\$173,557,113	\$2,270,298
Total:	\$2,409,479,309	\$2,027,651,681	\$16,000,880
Warehousing & Storage 493			
Total:	\$558,109,609	\$357,300,953	\$2,167,473
Information 51			
Publishing Industries 513	\$2,892,857,646	\$2,007,363,257	\$19,430,577
Newspapers 51311	\$90,884,717	\$90,712,990	\$447,423
Books & Periodicals 51312, 51313	\$154,710,975	\$132,040,611	\$982,873
Software 5132	\$2,270,482,873	\$1,421,473,624	\$11,975,533
Other Publishers 51314, 51319	\$376,779,081	\$363,136,032	\$6,024,748
Motion Picture Production 512	\$418,601,055	\$342,113,968	\$4,442,812
Broadcasting And Content Providers 516	\$1,019,704,470	\$849,298,281	\$12,495,348
Telecommunications 517	\$3,137,071,779	\$3,087,460,717	\$36,792,342
Wired Telecommunications Carriers 517111	\$826,991,636	\$822,979,600	\$8,548,111
Wireless Telecommunications Carriers 517112, 517122	\$1,542,081,963	\$1,506,158,578	\$17,014,677
Satellite And Other Telecommunications 5174, 5178	\$767,998,180	\$758,322,539	\$11,229,554
Data Proc. Svcs., Hosting 518	\$1,533,936,925	\$843,218,556	\$11,410,679
Web Search, Libraries, Archives & Other Information Services 519	\$1,484,829,549	\$1,298,692,090	\$19,824,818
Total:	\$10,487,001,424	\$8,428,146,869	\$104,396,576
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	\$7,966,090,786	\$6,499,341,429	\$150,211,284
Securities & Other Financial Investment 523, 525	\$3,865,743,343	\$2,816,296,516	\$51,246,641
Insurance Agents & Brokers 524	\$3,416,494,850	\$1,765,497,288	\$18,175,283
Real Estate Agents & Brokers 531	\$2,170,122,848	\$1,891,980,328	\$28,650,590
Rental Of Tangible Personal Property 532	\$1,985,649,352	\$1,780,080,056	\$9,444,322
Lessors Of Nonfinancial Intangibles 533	\$212,134,295	\$198,829,222	\$3,042,011
Total:	\$19,616,235,474	\$14,952,024,839	\$260,770,131

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Industry and NAICS Number	Gross	Taxable	B&O Tax
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	\$28,531,680,049	\$17,572,322,922	\$234,468,153
Legal Services 5411	\$2,109,805,489	\$1,901,657,580	\$31,336,970
Accounting Services 5412	\$1,426,010,398	\$1,234,212,714	\$19,645,264
Architectural Services 54131	\$581,944,930	\$494,397,346	\$8,084,170
Engineering Services 54133	\$1,734,378,012	\$1,461,446,024	\$19,939,950
Other Related Services 54132, 54134-54138	\$304,634,158	\$272,862,508	\$4,000,483
Specialized Design Services 5414	\$518,579,603	\$359,294,566	\$3,875,940
Computer System Design Services 5415	\$10,260,378,276	\$4,219,649,831	\$49,281,374
Consulting Services 5416	\$6,818,781,547	\$4,876,813,084	\$64,114,240
Scientific Research & Development Services 5417	\$1,726,698,802	\$725,890,914	\$5,886,222
Advertising & Public Relations 5418	\$736,208,213	\$534,446,617	\$7,971,666
Other Professional Services 5419	\$2,314,260,621	\$1,491,651,738	\$20,331,874
Management Services 55	\$354,260,405	\$257,459,004	\$4,147,184
Administrative & Support Services 561	\$15,518,010,057	\$9,668,307,790	\$112,908,767
Employment Services 5613	\$1,821,052,720	\$1,556,432,335	\$24,619,824
Travel Services 5615	\$4,301,060,766	\$288,764,598	\$3,499,689
Investigation & Security Services 5616	\$660,319,730	\$598,575,139	\$7,632,526
Building Services & Janitorial 5617	\$1,633,735,685	\$1,562,038,520	\$13,891,526
Other 5611, 5612, 5614, 5619	\$7,101,841,156	\$5,662,497,198	\$63,265,202
Waste Treatment/collection 562	\$1,372,938,719	\$1,289,742,053	\$14,815,966
Schools (public, Private, Technical) 61	\$1,115,492,808	\$646,453,365	\$8,879,956
Health Services 62	\$17,775,543,909	\$12,196,917,838	\$184,589,362
Ambulatory Health Care Services 621	\$8,259,193,965	\$7,078,212,074	\$114,426,909
Physicians 6211	\$2,828,414,718	\$2,294,840,975	\$38,745,261
Dentists 6212	\$1,124,963,027	\$1,113,929,446	\$18,743,612
Other Health Practitioners 6213	\$1,458,009,315	\$1,356,923,778	\$20,788,342
Outpatient Care Centers 6214	\$1,106,812,127	\$796,228,634	\$12,503,960
Medical & Diagnostic Laboratories 6215	\$465,718,221	\$273,053,276	\$4,675,968
Home Health Care 6216	\$953,177,208	\$940,107,411	\$14,119,957
Other Ambulatory Health Care 6219	\$322,099,349	\$303,128,554	\$4,849,809
Hospitals 622	\$7,322,597,549	\$3,680,567,291	\$53,962,208
Nursing & Retirement Homes 623	\$1,046,368,253	\$865,545,760	\$8,721,018
Social Services & Day Care 624	\$1,147,384,142	\$572,592,713	\$7,479,227
Arts, Entertainment, & Recreation 71	\$1,455,150,548	\$1,239,363,754	\$14,480,997
Performing Arts, Spectator Sports 711	\$716,711,531	\$573,532,808	\$8,701,180
Museums, Historical Sites, Etc. 712	\$26,743,720	\$12,307,620	\$153,281
Amusement, Gambling, Recreation 713	\$711,695,297	\$653,523,326	\$5,626,536
Accommodations 721	\$1,075,158,586	\$1,012,291,511	\$5,981,507
Restaurants, Food Services 7223, 7225	\$4,989,200,524	\$4,876,439,054	\$25,722,430
Drinking Places 7224	\$270,511,256	\$245,995,174	\$1,419,260
Auto Repair & Services 8111	\$1,038,986,076	\$1,003,153,333	\$4,872,900
Other Repair Services 8112-8114	\$870,049,560	\$612,120,163	\$3,200,176
Personal Services 812	\$1,426,512,075	\$1,324,264,077	\$16,356,241
Personal Care (barber, Beauty, Etc.) 8121	\$663,681,939	\$646,527,074	\$9,249,491
Death Care Services 8122	\$82,427,107	\$80,766,946	\$1,062,354
Laundry & Dry Cleaning 8123	\$142,740,921	\$139,304,451	\$987,968
Other Personal Services 8129	\$537,662,108	\$457,665,606	\$5,056,428
Religious, Civic & Other Organizations 813, 814	\$650,287,748	\$252,780,981	\$3,615,786
Public Administration, 92	\$169,074,326	\$156,470,608	\$4,613,929
Total:	\$76,612,856,646	\$52,354,081,627	\$640,072,614
Total All Industries			
Total:	\$305,700,262,481	\$225,066,011,527	\$1,753,072,765

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	\$6,850,041,356	\$5,399,339,059	\$350,957,105
New & Used Auto Dealers 4411	\$5,507,432,520	\$4,307,972,366	\$280,018,245
Rv, Boat, Motorcycle Dealers 4412	\$536,127,089	\$383,823,724	\$24,948,550
Automotive Parts & Tire 4413	\$806,481,747	\$707,542,969	\$45,990,310
Building Materials, Garden Equip & Supplies 444	\$2,454,717,872	\$2,273,560,525	\$147,781,438
Building Materials 4441	\$2,160,914,079	\$2,021,933,529	\$131,425,674
Lawn & Garden Supplies & Equipment 4442	\$293,803,793	\$251,626,996	\$16,355,764
Food & Beverage Stores 445	\$5,822,951,089	\$1,401,261,443	\$91,081,988
Grocery & Convenience Stores 4451	\$5,339,418,485	\$1,227,098,572	\$79,761,399
Other Food & Beverage Stores 4452, 4453	\$483,532,604	\$174,162,871	\$11,320,589
Furniture, Home Furnishings, Electronics, And Appliance 449	\$3,368,543,633	\$2,610,236,947	\$169,665,444
General Merchandise Stores 455	\$11,612,193,820	\$3,817,126,719	\$248,113,253
Department Stores 4551	\$294,383,098	\$282,090,804	\$18,335,901
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$11,317,810,722	\$3,535,035,915	\$229,777,352
Drug/health Retailers 456	\$3,216,033,427	\$1,024,012,312	\$66,560,817
Gas Stations & Convenience Stores W/pumps 457	\$2,891,441,679	\$663,660,517	\$43,137,955
Apparel & Accessories 458	\$1,861,795,166	\$1,685,403,364	\$109,551,229
Clothing & Shoe Retailers 4581, 4582	\$1,537,509,081	\$1,439,990,900	\$93,599,411
Jewelry & Luggage Stores 4583	\$324,286,085	\$245,412,464	\$15,951,818
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$8,257,835,895	\$6,503,442,627	\$422,724,081
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,178,972,698	\$1,016,119,043	\$66,047,768
Book/periodical/music Retailers 4592	\$118,994,083	\$78,532,188	\$5,104,604
Miscellaneous Retailers 4593-4599	\$6,959,869,114	\$5,408,791,396	\$351,571,709
Total:	\$46,335,553,937	\$25,378,043,513	\$1,649,573,310
Agriculture, Forestry, Fishing 11			
Total:	\$113,277,951	\$45,806,234	\$2,977,430
Mining 21			
Total:	\$29,739,373	\$23,214,336	\$1,508,932
Utilities 22			
Total:	\$109,234,243	\$22,680,803	\$1,474,255
Construction 23			
Construction Of Buildings 236	\$8,633,149,781	\$7,449,440,787	\$484,213,867
Heavy Construction & Highways 237	\$1,371,891,069	\$992,651,118	\$64,522,330
Special Trade Contractors 238	\$4,612,857,311	\$4,023,837,449	\$261,549,721
Total:	\$14,617,898,161	\$12,465,929,354	\$810,285,918
Manufacturing 31-33			
Total:	\$4,054,348,802	\$1,032,009,628	\$67,080,722

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 6: STATE RETAIL SALES TAX:*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Wholesale Trade 42			
Durable Goods 423	\$5,587,374,097	\$2,902,791,467	\$188,681,477
Nondurable Goods 424	\$1,807,324,871	\$732,085,390	\$47,585,586
Electronic Markets, Agents & Brokers 425	\$81,335,513	\$42,500,457	\$2,762,529
Total:	\$7,476,034,481	\$3,677,377,314	\$239,029,592
Transportation & Warehousing 48-49			
Total:	\$577,180,932	\$476,090,102	\$30,945,862
Information 51			
Total:	\$3,008,861,187	\$2,189,025,198	\$142,286,744
Finance, Insurance 52			
Total:	\$495,225,263	\$368,149,882	\$23,929,760
Real Estate, Rental/leasing 53			
Total:	\$1,544,444,796	\$1,235,613,570	\$80,314,922
Professional, Scientific & Technical Services 54			
Total:	\$7,405,685,872	\$1,800,056,204	\$117,003,800
Management, Education & Health Services 55-62			
Total:	\$4,381,993,696	\$3,118,342,783	\$202,692,516
Arts, Entertainment & Recreation 71			
Total:	\$522,541,996	\$475,872,880	\$30,931,790
Accommodations & Food Services 72			
Accommodations 721	\$956,418,025	\$848,649,343	\$55,162,228
Restaurants, Food Services & Drinking Places 722	\$4,695,682,181	\$4,286,286,102	\$278,608,683
Total:	\$5,652,100,206	\$5,134,935,445	\$333,770,911
Other Services 81			
Repair & Maintenance 811	\$1,280,764,256	\$1,047,536,402	\$68,089,968
Personal Service 812	\$372,261,376	\$343,362,453	\$22,318,648
Religious, Civic & Other Organization 813, 814	\$48,971,019	\$29,295,970	\$1,904,250
Total:	\$1,701,996,651	\$1,420,194,825	\$92,312,866
Public Administration 92			
Total:	\$21,955,483	\$19,441,684	\$1,263,709
Total All Industries			
Total:	\$98,048,073,030	\$58,882,783,755	\$3,827,383,039

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2022

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	\$438,108,433	\$394,007,994	\$19,814,667
Miscellaneous	0	\$45,149,337	\$42,480,973	\$2,136,371
Total:	5.03%	\$483,257,770	\$436,488,967	\$21,951,038
Sewer Collection				
Sewerage Systems	0	\$131,233,701	\$54,299,612	\$2,091,624
Miscellaneous	0	\$101,308,229	\$66,522,118	\$2,562,434
Total:	3.85%	\$232,541,930	\$120,821,730	\$4,654,058
Power				
Total:	3.87%	\$2,880,147,049	\$2,069,132,407	\$80,145,772
Gas Distribution/telegraph				
Total:	3.85%	\$578,587,581	\$576,237,020	\$22,196,651
Motor Transportation				
Local/suburban Transit	0	\$283,157,507	\$89,903,541	\$1,731,539
Trucking	0	\$2,581,842,960	\$481,424,457	\$9,272,225
Railroads	0	\$29,348,435	\$18,882,181	\$363,670
Miscellaneous	0	\$335,394,536	\$169,734,230	\$3,269,100
Total:	1.93%	\$3,229,743,438	\$759,944,409	\$14,636,534
Urban Transportation				
Local/suburban Transit	0	\$121,865,367	\$93,907,963	\$602,897
Trucking	0	\$211,777,805	\$114,377,754	\$734,287
Miscellaneous	0	\$215,462,595	\$152,515,179	\$979,156
Total:	0.64%	\$549,105,767	\$360,800,896	\$2,316,340
Other Public Service				
Water Transport	0	\$97,422,663	\$37,063,553	\$713,844
Miscellaneous	0	\$423,856,126	\$54,824,276	\$1,055,912
Total:	1.93%	\$521,278,789	\$91,887,829	\$1,769,756
Log Hauling Over Public Highways				
Total:	1.37%	\$96,527,950	\$53,848,517	\$737,506
Total Public Utility Taxes				
Total:	N/A	\$8,571,190,274	\$4,469,161,775	\$148,407,655

TABLE 7: PUBLIC UTILITY TAX

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1. General Questions

i. What does a "D" in the data mean?

The letter "D" indicates that data have been withheld to avoid disclosure of individual firm information. This is required by the excise tax confidentiality statute. The Department replaces the data with a "D" whenever the figures represent fewer than three taxpayers.

When data contained in the QBR is not disclosable for a particular NAICS grouping, the non-disclosable data is rolled into the two- or three-digit industry total when possible, or the grand total at the bottom.

ii. What are reporting periods?

State excise taxpayers are assigned to monthly, quarterly, or annual tax reporting. The QBR data include the accruals of both monthly and quarterly taxpayers for the indicated period with the exception of the fourth quarter report which also includes amounts reported by annual taxpayers for the entire year. Calendar year data includes monthly, quarterly and annual taxpayers.

iii. Why is the QBR, typically, published six months after the end of the reporting period? There is typically a lag of six months or longer in the publication of QBR data from the close of the quarterly period to the actual publication of the QBR for several reasons:

- **Two-Month Wait Period**

The Department waits an additional two months after the end of the reporting period before compiling and analyzing the data for the QBR publication. This is to allow time to capture corrections, adjustments, and the majority of the late returns.

- **Data Checks**

Once the information is available, the Department begins analyzing the statewide data for irregularities or inconsistencies. One of the most common problems discovered are taxpayers reporting on the wrong line of the tax return. Depending on the magnitude of these corrections, they can delay the report two to six weeks.

- **Publication**

After the necessary corrections are made to the data, the Department creates the QBR tables. An additional one to two weeks are necessary for publishing the data on the Internet.

iv. Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?

If a particular SIC or NAICS grouping contains fewer than three firms then the data cannot be disclosed. When this occurs in the QBR, the Department replaces the data with a "D". However, the annual data may contain enough firms to disclose the data for that particular SIC or NAICS grouping. This can cause the annual number for that SIC or NAICS grouping to appear larger than the sum of the individual quarters.

v. What is an accrual period?

Most taxpayers report on the accrual basis, meaning when the seller becomes entitled to receive payment (i.e. when the customer is billed). Some firms, whose books are kept strictly on a cash basis, report tax liability according to when payment is received.

The quarterly accrual period includes data reported by taxpayers who submit returns for business conducted during the indicated period. For example, the first quarter report includes the tax returns for all monthly taxpayers for January, February, and March, as well as the first quarter returns for all firms reporting on a quarterly basis. Because the fourth quarter includes annual reporters, there is some distortion that occurs when comparing the fourth quarter to any of the previous three quarters. However, annual reporters only represent about one-half of one percent of all excise taxes reported on the combined excise tax return.

vi. What is the difference between QBR tables 1 and 5?

Table 1 shows gross business income data by major industry grouping, and Table 5 shows business and occupation (B&O) tax data by major industry grouping. Gross business income equals a firm's combined reported gross income for the retail sales, use, B&O, and public utility taxes. The B&O data are just one component of gross income. The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. For more information about gross business income and the B&O tax refer to the gross business income and B&O tax frequently asked questions.

2. SIC and NAICS Codes

vii. What are SIC and NAICS codes?

Both Standard Industrial Classification (SIC) and North American Industry Classification System (NAICS) codes identify a firm's primary business activity. For example a firm with SIC 571 primarily sells retail furniture. A firm with NAICS 311 is primarily engaged in food manufacturing.

These codes were developed by the federal government and are used by the U.S. Office of Management and Budget (OMB) as well as many other U.S. statistical agencies. In 1997, OMB adopted NAICS as its new industry classification system.

Every Washington firm is assigned a SIC or NAICS code. SIC codes can be up to four digits and NAICS codes can be up to six digits. The QBR uses these codes to group firms together in order to create informative and useful information. Because the national standard has changed from the use of SIC codes to the use of NAICS codes, in November 2004 the Department stopped assigning SIC codes and now only assigns NAICS codes.

viii. What is the difference between a SIC and a NAICS code?

NAICS codes provide a greater level of detail about a firm's activity than SIC codes. NAICS includes 1,170 industries and SIC includes 1,004 industries. There are 358 new industries recognized in NAICS, 250 of which are services producing industries.

Additionally, NAICS are based on a consistent, economic concept, while SIC codes are not. For NAICS codes, establishments that use the same or similar processes to produce goods or services are grouped together. Industries under the SIC codes were grouped together based on either demand or production.

Unlike SIC codes, the NAICS codes were developed by the U.S. federal government in cooperation with Canadian and Mexican statistical agencies. Because both Canada and Mexico use NAICS for their industry classifications, government and business analysts are now able to compare directly industrial production statistics collected and published in the three North American Free Trade Agreement countries. Additionally, NAICS provides for increased comparability with the International Standard Classification System (ISIC, Revision 3), developed and maintained by the United Nations (U.S. Census Bureau).

ix. Can I get SIC code data after 2004?

No. In an effort to move in line with national standards, the Department stopped assigning SIC codes to firms in November 2004 and began only assigning NAICS codes. Because the Department has stopped assigning and updating SIC codes, the Department had to convert the QBR and its other databases to NAICS codes beginning with Quarter 1, 2005 data. This means calendar year 2005 data going forward will also only be available in NAICS codes.

x. Can I compare historical SIC data to the NAICS data?

No. SIC codes do not seamlessly convert to NAICS codes. Therefore, a firm that may have fallen under a particular SIC code may now be classified under a completely different NAICS code. For example, a firm classified in SIC 7359 Business Services (Not Elsewhere Classified) could now be classified under NAICS 491110 Postal Service, or NAICS 541340 Drafting services, among others.

xi. What do I do if I need historical QBR data in the NAICS version?

With the release of the Quarter 1, 2005 QBR, the Department also released NAICS versions of the QBR data online for year 2004 (including quarterly and calendar year data). If you need NAICS data prior to 2004, use our online Create a Report tool at <http://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>.

The Create a Report functions contain NAICS data going back to 1994. You can use the Gross Business Income report to replicate QBR table 1. Or you can use the Local Sales/Use report to replicate QBR tables 3 and 4. For help with how to search and use the Create a Report tool visit the Department's web site at <http://apps.dor.wa.gov/ResearchStats/Content/TaxableRetailSalesLocal/Report.aspx>

3. Unit Counts

xii. What are units?

A unit represents a single taxpayer, including businesses that report no activity. Because state taxes are not reported based on geographic location, the unit count for the state tax data does not reflect the actual number of business establishments. For example, Firm A has five branches located in five different cities. Each location is subject to the B&O tax. However, Firm A will only submit one tax return on behalf of all five locations and will only show up as one taxpayer in the unit count.

For the local sales and use tax data, the unit count indicates the number of retailers reporting taxable retail sales activity within a county or city. However, firms that have multiple branches within the same location will only show up in the data as one unit count.

xiii. Why do the unit counts differ between quarterly and calendar year data?

One reason for this is that many small taxpayer accounts only report annually, and therefore only appear in the fourth quarter and annual QBR reports. However, most unit count differences occur because of businesses that report seasonally (e.g., several months or one or two quarters) and businesses that open and close during the year. While all these businesses will appear in the annual QBR report, they may only appear in one or two of the quarterly reports.

As a result, individual quarters do not accurately indicate the total number of businesses that may have reported to the Department during the entire year.

xiv. Can I add unit counts for 4 quarters to get the annual unit count?

No. This would result in double-counting of taxpayers. For example, if Firm A reports taxes each quarter it would show up as a single unit in each of the four quarters. When you add the quarterly unit counts together to get to an annual figure, Firm A would then be counted four times. However, Firm A should only be counted once. On the other hand, you cannot add all four quarters together and then divide by four because some taxpayers only report during one quarter and therefore they would be underrepresented in the annual unit count.

4. Gross Business Income (GBI)

xv. What is gross business income?

Gross business income equals a firm's combined reported gross income for the retail sales, business and occupation (B&O), and public utility taxes. Prior to 1995 the Department had included other tax data in the calculation of gross business income; however, this resulted in duplication and overstating of a firm's actual gross income. Therefore, gross business income data before 1995 may be misleading when compared to current data.

There are a couple of other considerations when using gross business income information:

- **Exempt firms**
Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.
- **Retail Sales Tax Requirements**
If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.
- **B&O Tax Implications**
The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

xvi. Can I get gross business income data by location?

No. The data used to calculate gross business income are not reported to the Department by location. For example, when firms report their business and occupation taxes, they provide a single tax return and a single figure for all locations at which they do business. The Department cannot determine how much gross income is earned at a given location.

5. Business and Occupation (B&O) Tax xvii.

What is the B&O tax?

The B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. Virtually all businesses in Washington are subject to the B&O tax, including corporations, limited liability companies (LLCs), partnerships, and sole proprietors, whether nonprofit or for profit. The major exempt activities are farming and the sale or rental of real estate. The B&O taxes found in the QBR and other Create a Report functions reflect only the state B&O taxes and do not include local B&O taxes.

xviii. Do cities levy a B&O tax?

Yes. In addition to the state B&O tax, many Washington cities also assess a local B&O tax. However, the B&O data reflected in the QBR do not contain local B&O tax figures. The Department does not administer the local B&O tax; therefore the Department does not have data on local B&O tax figures. If you are interested in local B&O taxes, contact the jurisdiction of interest to inquire about their local B&O taxes.

xix. What is the difference between B&O gross and taxable income?

Gross income equals the income for a particular B&O activity before any deductions. Taxable income equals the gross income less any deductions and equals the amount subject to the B&O

tax. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xx. Does the B&O tax due amount account for any tax credits?

No. The tax due amount reflects the taxable (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are later subtracted to calculate a final B&O tax liability.

xxi. What are the state B&O tax rates?

There are several classifications for the B&O tax based on the type of business activity. Each classification has its own tax rate. Some of the major categories and their rates are:

For more information about the B&O tax visit the Department's web site at <https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

xxii. Can I get B&O tax data by location?

No. The B&O tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much B&O tax is due for a given location.

6. Retail Sales and Use Tax:

xxiii. What is the retail sales tax?

Businesses in Washington collect and remit retail sales tax on the sale of tangible personal property and certain services. Examples of services subject to the retail sales tax include, but are not limited to, cleaning, repairing, altering, or improving real or personal property.

xxiv. Are there exemptions to the retail sales and use taxes?

Yes. Some of the most frequently used exemptions to retail sales and use taxes include:

- Groceries
- Prescription drugs
- Sales to federal government
- Newspapers
- Machinery and equipment used directly in a manufacturing operation
- Labor and services involved in the installation and repair of the manufacturing machinery and equipment noted above

xxv. What is the difference between gross and taxable retail sales?

Gross income from a retail sale is calculated before any deductions or exemptions. A taxable retail sale equals the retail sale activity less deductions or exemptions and is the amount subject to retail sales tax.

A substantial portion of retail sales are not subject to retail sales tax. Examples of deductions or exemptions include food for human consumption, prescription drugs, medical appliances and lenses, interstate sales, sales to the federal government, and sales to Native Americans for use on the reservation.

Statewide, taxable sales may understate the true level of retail activity by as much as 25-30 percent; however, this percentage can vary substantially across industries.

xxvi. Do the retail sales and use tax due amounts account for any tax credits?

No. The tax due amount reflects the taxable income (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxvii. What are the retail sales and use tax rates?

The state retail sales and use tax rate is 6.5 percent for everything except motor vehicle sales/leases. The state tax rate for motor vehicle sales/leases is 6.8 percent. Local governments also levy sales and use taxes, and their tax rates vary depending on location.

To get a complete list of tax rates, check out the Department's Local Sales Tax flyer available online at <https://dor.wa.gov/find-taxes-rates/sales-and-use-tax-rates> or for a specific area, try the Department's Address Lookup system available at <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>

7. Public Utility Tax

xxviii. What is the public utility tax?

It is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax is in lieu of the business and occupation (B&O) tax.

xxix. What is operating income?

Income that is subject to the public utility tax is defined as operating income. This income is not subject to the B&O tax.

xxx. What is the difference between gross and taxable operating income?

Gross operating income equals the amount of income subject to the public utility tax before any deductions. Taxable operating income is the amount of income subject to the public utility tax less any deductions. Examples of allowable deductions include bad debts, interstate and foreign sales, advancements or reimbursements, and returns/allowances/cash discounts.

xxxi. Does the public utility tax due amount account for any tax credits?

No. The tax due amount reflects the taxable amount (gross less deductions) multiplied by the applicable tax rate. This amount does not take into account any credits. Credits are subtracted later to compute a final tax liability.

xxxii. What are the public utility tax rates?

There are five different rates, depending on the specific utility activity:

- Distribution of water
- Generation/distribution of electrical power
- Telegraph companies, distribution of natural gas, and collection of sewerage
- Urban transportation and watercraft vessels under 65 feet in length
- Railroads, railroad car companies, motor transportation and all other public service businesses

Rate information can be found at
<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

xxxiii. Can I get public utility tax data by location?

No. The public utility tax is not reported to the Department by location. When a taxpayer reports to the Department, the taxpayer provides a single tax return and a single figure for all locations at which they do business. Additionally, the addresses provided on the tax returns reflect mailing addresses and may not represent an actual firm location. In fact, they often are the address of a tax preparer. As a result, the Department cannot determine how much public utility tax is due for a given location.

Still can't find what you are looking for?

Try our Create-A-Report query tool from our Get Statistics and Reports site:

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

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