

**Washington State Quarterly Business Review**  
**TABLE 5: BUSINESS AND OCCUPATION TAX**  
**Statewide Amounts By Industry (NAICS)**  
**3rd Quarter, 2023**

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$673,518,408	\$440,283,630	\$2,178,933
Forestry & Logging 113	\$330,424,968	\$293,613,125	\$1,157,906
Fishing & Hunting 114	\$60,422,358	\$13,583,270	\$91,757
Ag & Forestry Support Activities 115	\$279,915,566	\$189,054,833	\$2,361,411
<b>Total:</b>	<b>\$1,344,281,300</b>	<b>\$936,534,858</b>	<b>\$5,790,007</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$109,926,426	\$106,601,564	\$610,904
Other Extraction & Support Act. 211, 2121, 2122, 213	\$44,626,809	\$26,974,860	\$167,347
<b>Total:</b>	<b>\$154,553,235</b>	<b>\$133,576,424</b>	<b>\$778,251</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$36,945,386	\$35,751,066	\$570,167
Alternative Power Generation 221114-221117	\$38,733,941	\$31,052,482	\$155,100
Other Electric Power Generation 221112, 221113, 221118	\$9,199,498	\$4,688,079	\$53,003
Electric Power Generation & Trans. 221121, 221122	\$298,082,561	\$179,611,077	\$2,906,371
Natural Gas Distribution 2212	\$2,121,793,556	\$1,523,791,127	\$8,033,193
Water & Sewer 2213	\$638,409,657	\$559,122,046	\$9,210,084
<b>Total:</b>	<b>\$3,143,164,599</b>	<b>\$2,334,015,877</b>	<b>\$20,927,918</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$5,548,059,492	\$5,251,912,297	\$25,864,837
Nonresidential Building 2362	\$5,477,003,426	\$4,748,041,893	\$22,797,064
Heavy Construction & Highways 237	\$2,817,190,483	\$2,363,441,565	\$12,518,070
Special Trade Contractors 238	\$11,427,919,596	\$10,084,912,881	\$49,755,703
Electrical 23821	\$2,045,622,060	\$1,837,830,904	\$9,184,174
Plumbing & Heating 23822	\$2,199,125,125	\$1,970,858,915	\$9,784,294
Painting 23832	\$452,889,015	\$436,150,659	\$2,115,611
Masonry/drywall 23814, 23831	\$589,640,213	\$540,075,426	\$2,601,895
Roofing 23816	\$675,930,375	\$592,238,439	\$2,830,563
Other Contractors 238 Not Listed Above	\$5,464,712,808	\$4,707,758,538	\$23,239,166
<b>Total:</b>	<b>\$25,270,172,997</b>	<b>\$22,448,308,636</b>	<b>\$110,935,674</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$6,083,931,023	\$2,438,641,074	\$9,287,610
Milling Of Grains 3112	\$271,692,423	\$138,995,065	\$629,619
Fruits & Vegetables 3114	\$1,672,668,985	\$177,496,787	\$848,318
Dairy Products 3115	\$714,397,078	\$128,443,545	\$623,065
Meat Products 3116	\$679,132,404	\$675,873,963	\$1,013,352
Seafood Products 3117	\$862,089,015	\$140,960,788	\$683,177
Bakery Products 3118	\$744,390,515	\$394,858,937	\$1,926,251
Other Food Items 3111, 3113, 3119	\$1,139,560,603	\$782,011,989	\$3,563,828
Beverages 312	\$774,401,440	\$523,284,829	\$2,542,164
Textiles 313,314	\$224,601,869	\$123,354,377	\$599,873
Apparel 315	\$61,255,457	\$39,309,134	\$194,190
Leather & Allied Products 316	\$46,443,569	\$22,351,777	\$111,502
Lumber & Wood Products 321	\$2,390,190,530	\$1,445,188,209	\$5,875,342
Sawmills 3211	\$877,794,519	\$565,873,473	\$2,031,933

**Washington State Quarterly Business Review**

**TABLE 5: BUSINESS AND OCCUPATION TAX**

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3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Plywood & Trusses 3212	\$376,122,602	\$217,428,586	\$870,633
Millwork, Windows, Wood Products 3219	\$1,136,273,409	\$661,886,150	\$2,972,776
Paper Products 322	\$1,701,776,590	\$1,055,313,442	\$4,229,544
Pulp & Paper Mills 3221	\$985,085,064	\$570,196,344	\$2,055,395
Other Paper Products 3222	\$716,691,526	\$485,117,098	\$2,174,149
Commercial Printing 323	\$221,267,285	\$176,110,012	\$868,450
Petroleum & Coal Products 324	\$6,273,470,715	\$5,941,107,357	\$29,049,879
Petroleum Refining 32411	\$6,012,576,802	\$5,770,329,967	\$28,212,498
Asphalt/petroleum/coal Products 32412, 32419	\$260,893,913	\$170,777,390	\$837,381
Chemicals 325	\$1,757,551,808	\$1,199,652,044	\$5,928,945
Chemicals, Pesticides & Fertilizers 3251, 3253	\$680,928,174	\$488,329,573	\$2,472,777
Resins, Synthetic Fibers & Filaments 3252	\$189,883,366	\$121,599,265	\$588,520
Pharmaceuticals 3254	\$675,884,464	\$436,296,877	\$2,140,351
Paint, Coating & Adhesives 3255	\$26,785,917	\$19,325,350	\$92,775
Soap, Cleaning Compound & Toiletries 3256	\$55,483,971	\$32,229,954	\$155,799
Other Chemical Products 3259	\$128,585,916	\$101,871,025	\$478,723
Plastics & Rubber Products 326	\$814,236,382	\$543,838,219	\$2,634,380
Nonmetallic Minerals 327	\$1,009,535,810	\$746,342,732	\$3,677,608
Primary Metals 331	\$723,138,200	\$457,384,300	\$2,225,522
Iron & Steel Mills 3311, 3312	\$387,183,126	\$249,022,980	\$1,204,641
Aluminum Smelting 3313	\$100,061,508	\$72,082,099	\$349,523
Other Nonferrous Metals 3314	\$38,349,221	\$26,574,232	\$139,877
Foundries 3315	\$197,544,345	\$109,704,989	\$531,481
Fabricated Metal Products 332	\$2,198,058,081	\$1,494,181,307	\$7,247,049
Machinery 333	\$1,819,349,610	\$963,309,209	\$4,768,424
Farm & Construction Implements 3331	\$167,752,331	\$93,220,534	\$450,353
Industrial Machinery 3332	\$427,785,407	\$169,935,717	\$846,358
Commercial & Other Equipment 3333-3336 & 3339	\$1,223,811,872	\$700,152,958	\$3,471,713
Computers & Electronics 334	\$3,276,836,588	\$1,916,518,005	\$12,510,837
Computer Hardware 3341	\$97,990,639	\$80,748,412	\$474,812
Telephone & Communications Equipment 3342	\$507,832,113	\$395,304,409	\$4,998,447
Audio & Video Equipment 3343	\$24,896,326	\$15,037,364	\$73,610
Semiconductors 3344	\$924,268,607	\$404,302,521	\$1,675,865
Instruments 3345	\$1,699,138,148	\$1,002,925,614	\$5,104,621
Software, Other Magnetic & Optical Media 3346	\$22,710,755	\$18,199,685	\$183,482
Electrical Equipment & Appliances 335	\$1,348,239,427	\$406,728,382	\$2,049,405
Lighting Equipment 3351	\$58,857,206	\$13,583,599	\$66,208
Household Appliances 3352	\$5,982,990	\$3,485,748	\$16,836
Other Electric Equipment 3353, 3359	\$1,283,399,231	\$389,659,035	\$1,966,361
Transportation Equipment 336	\$13,741,990,958	\$7,996,866,887	\$38,831,339
Motor Vehicles & Parts 3361, 3362, 3363	\$715,352,622	\$461,812,891	\$2,240,376
Aircraft, Aerospace & Parts 3364	\$12,574,278,221	\$7,159,770,490	\$34,709,845
Ships & Boats 3366	\$410,553,839	\$341,051,864	\$1,714,093
Railroad, Other Transportation Equip. 3365, 3369	\$41,806,276	\$34,231,642	\$167,025
Furniture & Related Products 337	\$443,452,342	\$320,466,712	\$1,549,746
Other Manufacturing 339	\$1,952,772,747	\$1,295,705,796	\$6,400,015
Other Medical Equip & Supplies 339112, 339115	\$233,212,955	\$170,781,366	\$817,645
Dental Laboratories 339116	\$51,030,016	\$43,797,171	\$257,020
Sporting And Athletic Goods 33992	\$153,090,894	\$48,662,509	\$241,762
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,515,438,882	\$1,032,464,750	\$5,083,588
<b>Total:</b>	<b>\$46,862,500,431</b>	<b>\$29,105,653,804</b>	<b>\$140,581,824</b>

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3rd Quarter, 2023

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<b>Wholesale Trade 42</b>			
Durable Goods 423	\$26,745,776,629	\$20,743,602,145	\$104,587,080
Motor Vehicles & Parts 4231	\$4,878,568,986	\$4,398,314,350	\$21,829,806
Furniture & Home Furnishings 4232	\$424,968,994	\$353,095,092	\$1,721,618
Lumber & Construction Materials 4233	\$3,017,832,048	\$2,127,274,862	\$10,068,376
Professional & Commercial Equipment 4234	\$4,420,375,813	\$3,654,272,289	\$19,866,306
Metal & Mineral (except Petroleum) 4235	\$1,128,674,882	\$792,261,034	\$3,833,467
Electrical Equipment 4236	\$2,686,676,620	\$2,364,830,525	\$11,890,208
Hardware, Plumbing, Heating Equipment 4237	\$1,682,752,656	\$1,400,482,535	\$6,834,113
Machinery & Equipment 4238	\$4,262,402,569	\$3,363,514,438	\$16,572,079
Sporting & Recreational Goods & Supplies 423910	\$435,655,807	\$324,564,075	\$1,593,226
Toy & Hobby Goods & Supplies 423920	\$1,443,836,387	\$129,494,839	\$734,742
Other Misc Durable Goods 423930, 423940, 423990	\$2,364,031,867	\$1,835,498,106	\$9,643,139
Nondurable Goods: 424	\$29,824,776,274	\$23,011,667,675	\$99,052,689
Paper & Paper Products 4241	\$694,778,757	\$625,489,340	\$2,946,550
Drugs & Sundries 4242	\$3,485,191,720	\$3,374,513,632	\$7,860,586
Apparel 4243	\$877,838,959	\$457,961,068	\$2,245,819
Food Products 4244	\$11,898,274,744	\$8,042,877,955	\$34,243,278
Farm Products 4245	\$473,611,820	\$317,045,706	\$1,715,148
Chemicals & Plastics 4246	\$921,594,525	\$655,419,549	\$3,174,082
Petroleum Products 4247	\$6,475,562,025	\$5,650,231,946	\$28,015,378
Beer & Ale 424810	\$316,709,089	\$304,780,334	\$1,477,196
Wine & Distilled Alcoholic Beverages 424820	\$1,328,807,311	\$1,058,263,964	\$5,287,943
Farm Supplies 42491	\$1,101,891,750	\$667,607,084	\$3,336,497
Tobacco & Tobacco Products 42494	\$335,621,676	\$308,986,307	\$1,495,338
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,914,893,898	\$1,548,490,790	\$7,254,874
Electronic Markets, Agents, Brokers 425	\$835,347,000	\$525,369,420	\$3,135,132
<b>Total:</b>	<b>\$57,405,899,903</b>	<b>\$44,280,639,240</b>	<b>\$206,774,901</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$9,470,620,108	\$8,483,528,040	\$43,786,038
New & Used Auto Dealers 4411	\$7,316,614,111	\$6,597,775,224	\$34,331,071
Rv, Boat, Motorcycle Dealers 4412	\$880,941,166	\$748,006,768	\$3,878,701
Automotive Parts & Tires 4413	\$1,273,064,831	\$1,137,746,048	\$5,576,266
Bldg. Materials, Garden Supplies 444	\$3,944,034,715	\$3,717,944,830	\$17,933,547
Building Materials 4441	\$3,450,145,535	\$3,275,688,785	\$15,740,504
Lawn & Garden Supplies 4442	\$493,889,180	\$442,256,045	\$2,193,043
Food & Beverages (off-premises) 445	\$6,665,668,039	\$6,266,762,435	\$30,950,382
Grocery & Convenience Retailers 4451	\$5,876,320,033	\$5,594,741,376	\$27,806,214
Other Food Stores/specialty Foods 4452	\$551,900,750	\$469,429,684	\$2,143,277
Beer, Wine And Liquor Retailers 4453	\$237,447,256	\$202,591,375	\$1,000,891
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,094,211,374	\$4,633,386,176	\$29,394,946
Furniture & Home Furnishings 4491	\$1,120,478,554	\$1,028,085,479	\$4,945,010
Electronics & Appliances 4492	\$3,973,732,820	\$3,605,300,697	\$24,449,936
Electronic & Appliance Retailers 449210	\$3,973,732,820	\$3,605,300,697	\$24,449,936
Department Stores 4551	\$260,713,472	\$258,157,225	\$1,244,465
General Merchandise Retailers 4552	\$12,203,953,356	\$8,431,424,419	\$40,392,089
Warehouse Clubs And Superstores 455211	\$11,698,288,822	\$8,016,096,741	\$38,279,537
All Other General Merchandise Retailers 455219	\$505,664,534	\$415,327,678	\$2,112,552

**Washington State Quarterly Business Review**

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3rd Quarter, 2023

Industry and NAICS Number	Gross	Taxable	B&O Tax
Drug Stores & Personal Care Retailers 456	\$4,119,363,151	\$3,884,295,673	\$19,091,238
Gas Stations (incl. Convenience Stores) 457	\$4,220,797,958	\$3,583,062,058	\$17,750,666
Apparel & Accessories 458	\$1,746,132,514	\$1,592,342,726	\$7,735,831
Clothing Retailers 4581	\$1,360,343,920	\$1,253,316,215	\$6,112,470
Shoe Retailers 4582	\$139,090,794	\$135,270,119	\$639,458
Jewelry & Luggage Retailers 4583	\$246,697,800	\$203,756,392	\$983,903
Sporting Goods, Toy/hobby/book/music/misc 459	\$10,394,313,388	\$6,074,631,700	\$33,608,744
Sporting Goods 45911	\$956,180,761	\$820,837,314	\$4,001,931
Hobby & Toy Retailers 45912	\$719,972,194	\$151,533,839	\$799,076
Sewing Supplies 45913	\$41,332,952	\$37,959,442	\$182,297
Musical Instruments 45914	\$73,479,687	\$59,392,113	\$336,865
Book Retailers And News Dealers 4592	\$125,689,047	\$98,072,123	\$555,630
Miscellaneous Retailers 4599	\$8,477,658,747	\$4,906,836,869	\$27,732,945
<b>Total:</b>	<b>\$58,119,808,075</b>	<b>\$46,925,535,282</b>	<b>\$241,887,946</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$86,626,251	\$85,899,095	\$985,191
Railroads 482	\$41,015,535	\$41,014,875	\$497,853
Water Transportation 483	\$48,681,694	\$30,975,447	\$212,905
Truck Transportation 484	\$398,483,207	\$343,026,630	\$2,794,959
Transit & Ground Passenger Transport 485	\$55,913,778	\$55,508,519	\$630,364
Pipeline Transportation 486	12977440	12249827	36626
Scenic & Sightseeing Transportation 487	\$69,139,469	\$41,156,447	\$258,346
Support Activities For Transportation 488	\$1,366,532,775	\$1,238,744,390	\$8,761,495
Postal Service, Couriers And Messengers 491, 492	\$200,778,893	\$138,417,184	\$1,899,211
<b>Total:</b>	<b>\$2,280,149,042</b>	<b>\$1,986,992,414</b>	<b>\$16,076,950</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$431,308,849</b>	<b>\$343,592,638</b>	<b>\$2,009,476</b>
<b>Information 51</b>			
Publishing Industries 513	\$2,752,800,276	\$1,889,309,212	\$20,853,034
Newspapers 51311	\$81,764,446	\$81,539,310	\$405,960
Books & Periodicals 51312, 51313	\$140,859,978	\$125,407,958	\$939,901
Software 5132	\$2,129,665,949	\$1,297,724,355	\$11,378,496
Other Publishers 51314, 51319	\$400,509,903	\$384,637,589	\$8,128,677
Motion Picture Production 512	\$381,724,787	\$307,328,548	\$4,079,651
Broadcasting And Content Providers 516	\$861,605,545	\$768,648,713	\$11,245,941
Telecommunications 517	\$3,051,146,832	\$3,015,100,568	\$33,015,826
Wired Telecommunications Carriers 517111	\$761,236,114	\$758,936,221	\$8,295,676
Wireless Telecommunications Carriers 517112, 517122	\$1,534,344,136	\$1,511,292,335	\$13,486,976
Satellite And Other Telecommunications 5174, 5178	\$755,566,582	\$744,872,012	\$11,233,174
Data Proc. Svcs., Hosting 518	\$1,531,867,338	\$785,029,972	\$10,525,203
Web Search, Libraries, Archives & Other Information Services 519	\$858,996,883	\$681,160,619	\$14,205,218
<b>Total:</b>	<b>\$9,438,141,661</b>	<b>\$7,446,577,632</b>	<b>\$93,924,873</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$8,461,783,379	\$7,248,193,615	\$168,923,068
Securities & Other Financial Investment 523, 525	\$3,876,663,374	\$2,877,347,242	\$55,779,307
Insurance Agents & Brokers 524	\$3,321,943,997	\$1,612,379,239	\$16,926,992
Real Estate Agents & Brokers 531	\$2,019,836,071	\$1,818,692,410	\$27,864,644
Rental Of Tangible Personal Property 532	\$2,149,647,173	\$1,918,754,304	\$10,423,224
Lessors Of Nonfinancial Intangibles 533	\$213,002,790	\$199,469,774	\$3,028,511
<b>Total:</b>	<b>\$20,042,876,784</b>	<b>\$15,674,836,584</b>	<b>\$282,945,746</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

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Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$26,506,452,014	\$16,482,838,134	\$218,005,173
Legal Services 5411	\$1,921,316,033	\$1,806,890,491	\$30,123,043
Accounting Services 5412	\$1,096,268,023	\$941,338,707	\$15,211,841
Architectural Services 54131	\$546,188,051	\$458,154,595	\$7,585,634
Engineering Services 54133	\$1,705,747,320	\$1,432,127,443	\$19,875,397
Other Related Services 54132, 54134-54138	\$267,808,733	\$230,863,185	\$3,362,700
Specialized Design Services 5414	\$405,655,254	\$271,534,310	\$2,601,679
Computer System Design Services 5415	\$9,290,725,856	\$3,765,633,996	\$41,476,853
Consulting Services 5416	\$6,458,574,391	\$5,000,723,845	\$65,345,149
Scientific Research & Development Services 5417	\$1,898,025,631	\$599,195,328	\$5,364,874
Advertising & Public Relations 5418	\$571,043,660	\$440,094,373	\$6,584,985
Other Professional Services 5419	\$2,345,099,062	\$1,536,281,861	\$20,473,018
Management Services 55	\$308,040,812	\$218,083,288	\$3,524,721
Administrative & Support Services 561	\$15,795,243,541	\$8,784,160,956	\$100,796,905
Employment Services 5613	\$1,543,360,260	\$1,307,957,134	\$20,673,587
Travel Services 5615	\$5,784,211,595	\$355,553,666	\$4,208,612
Investigation & Security Services 5616	\$566,880,971	\$509,711,155	\$6,252,719
Building Services & Janitorial 5617	\$1,520,279,259	\$1,446,232,411	\$11,826,049
Other 5611, 5612, 5614, 5619	\$6,380,511,456	\$5,164,706,590	\$57,835,938
Waste Treatment/collection 562	\$1,371,188,289	\$1,294,720,728	\$15,228,874
Schools (public, Private, Technical) 61	\$847,048,436	\$510,756,106	\$6,884,281
Health Services 62	\$17,548,505,760	\$12,097,391,268	\$187,231,758
Ambulatory Health Care Services 621	\$8,138,129,667	\$6,960,424,311	\$115,299,392
Physicians 6211	\$2,806,516,096	\$2,270,835,924	\$38,511,577
Dentists 6212	\$1,193,714,404	\$1,181,710,828	\$19,985,852
Other Health Practitioners 6213	\$1,167,100,234	\$1,082,976,145	\$16,716,253
Outpatient Care Centers 6214	\$1,114,779,215	\$790,108,562	\$12,374,881
Medical & Diagnostic Laboratories 6215	\$471,582,778	\$270,822,909	\$4,588,278
Home Health Care 6216	\$1,004,242,061	\$996,443,575	\$14,910,527
Other Ambulatory Health Care 6219	\$380,194,879	\$367,526,368	\$8,212,024
Hospitals 622	\$7,753,455,813	\$3,948,693,755	\$58,173,513
Nursing & Retirement Homes 623	\$914,042,573	\$783,219,339	\$8,286,512
Social Services & Day Care 624	\$742,877,707	\$405,053,863	\$5,472,341
Arts, Entertainment, & Recreation 71	\$1,792,458,992	\$1,465,479,576	\$16,730,782
Performing Arts, Spectator Sports 711	\$878,673,704	\$669,977,306	\$10,021,867
Museums, Historical Sites, Etc. 712	\$57,511,633	\$25,014,174	\$325,891
Amusement, Gambling, Recreation 713	\$856,273,655	\$770,488,096	\$6,383,024
Accommodations 721	\$1,757,598,186	\$1,675,473,230	\$9,431,552
Restaurants, Food Services 7223, 7225	\$5,768,180,430	\$5,657,315,330	\$29,486,953
Drinking Places 7224	\$316,281,496	\$292,058,616	\$1,662,902
Auto Repair & Services 8111	\$1,155,724,653	\$1,124,332,668	\$5,520,170
Other Repair Services 8112-8114	\$848,128,111	\$624,336,185	\$3,186,378
Personal Services 812	\$1,088,560,323	\$1,024,843,327	\$12,133,491
Personal Care (barber, Beauty, Etc.) 8121	\$444,740,797	\$428,138,534	\$6,139,944
Death Care Services 8122	\$81,601,115	\$79,729,199	\$1,066,024
Laundry & Dry Cleaning 8123	\$151,380,477	\$147,782,336	\$1,016,630
Other Personal Services 8129	\$410,837,934	\$369,193,258	\$3,910,893
Religious, Civic & Other Organizations 813, 814	\$342,624,184	\$209,461,795	\$2,935,306
Public Administration, 92	\$146,193,492	\$132,622,306	\$2,011,012
<b>Total:</b>	<b>\$75,592,228,719</b>	<b>\$51,593,873,513</b>	<b>\$614,770,258</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$300,085,085,595</b>	<b>\$223,210,136,902</b>	<b>\$1,737,403,824</b>