

**WASHINGTON STATE DEPARTMENT OF REVENUE**

## **QUARTERLY BUSINESS REVIEW**

**Quarter 4 2024**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for October to December 2024**

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**June 2025**

The Quarterly Business Review can be found on the Internet at  
<https://apps.dor.wa.gov/ResearchStats/Content/QuarterlyBusinessReview/Report.aspx>

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# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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<sup>1</sup>North American Industry Classification System.

**STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW  
OVERVIEW**

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

*Gross Business Income (GBI) is the total of Business & Occupation (B&O), Public Utility (PU) and Retail Sales excise taxes reported at the State level.*

Table 1 breaks down the State GBI by major and minor industry groups<sup>2</sup>. A taxpayer is assigned one NAICS code; therefore, “Units” represents taxpayer count.

**Table 2: SUMMARY OF EXCISE TAX CLASSIFICATION REPORTING**

*Excise taxes are categorized by the major tax types of State B&O, State Retail Sales & Use, State Public Utility and Other taxes. If a business performs multiple activities, they report under several tax classifications.*

Table 2 provides the total Gross, Deductions, Taxable, Rate and Tax Due amounts by State level tax type and tax classification [aka Line code].

**Tables 3 & 4: COUNTY and CITY TAXABLE RETAIL SALES**

*Taxable Retail Sales (TRS) tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property and digital goods purchased by consumers for their own use. Businesses collect and remit both the **State\*** retail sales tax [Line code 01] and **Local** retail sales tax imposed by the local jurisdiction [Line code 45]. The Local retail sales tax portion is coded to the location:*

- *Where the customer receives the goods or services.*
- *Where an item is shipped or received by the customer.*
- *Where labor and services are primarily performed.*
- *If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax.*
- *A taxpayer may report in many locations; therefore, “Units” is the count of taxpayers who reported TRS coded to that location. Taxpayers with multiple ‘branches’ in a location report one figure for the location, so are counted as one unit.*

TRS totals for cities and counties is available in this report as

**Table 3A-4A: Taxable Retail Sales for All Cities and Counties.** It provides the total of **Local** taxable retail sales [Line code 45] for the unincorporated county area and each city within the county and a total for the county, with comparison to same quarter prior year.

**Taxable Retail Sales by Industry (NAICS<sup>1</sup>)** break down for each city and county is available using the Quarterly Business Review query tools on the Department of Revenue [Statistics and Reports website](#).

\*See Table 6 for the breakdown of the State level retail sales tax.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

## STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW OVERVIEW

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

*The State business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of a business. No deductions are allowed for labor, materials, taxes, or other costs of doing business. A business can have multiple activities (classifications). A business may qualify for certain exemptions, deductions, or credits.*

Table 5 breaks down the State B&O Gross, Taxable and Tax Due amounts by industry groups<sup>2</sup>.

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

*Businesses collect and remit both the **State** retail sales tax [Line code 01] and **Local**\* retail sales tax imposed by the local jurisdiction [Line code 45].*

Table 6 breaks down the State Retail Sales tax [Line code 01] by industry groups<sup>2</sup>.

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

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

*The State level public utility tax applies if you engage in activities such as water, sewer distribution, power generation and public transportation. If the public utility tax applies, B&O tax does not.*

Table 7 breaks down the State Public Utility taxes by type of utility industry.

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<sup>1</sup>North American Industry Classification System.

<sup>2</sup>See the Department of Revenue [Statistics and Reports website](#) for reports and query tools providing further break downs by NAICS and all county and city taxable retail sales.

# Washington State Quarterly Business Review

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

4th Quarter, 2024

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	2064	\$898,152,302
Forestry & Logging 113	668	\$416,588,719
Fishing & Hunting 114	214	\$141,097,019
Ag & Forestry Support Activities 115	869	\$338,480,953
<b>Total:</b>	<b>3,815</b>	<b>\$1,794,318,993</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	105	\$83,262,299
Other Extraction & Support Act. 211, 2121, 2122, 213	56	\$691,202,594
<b>Total:</b>	<b>161</b>	<b>\$774,464,893</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	15	\$601,511,520
Alternative Power Generation 221114-221117	28	\$82,113,193
Other Electric Power Generation 221112, 221113, 221118	10	\$302,575,623
Electric Power Generation & Trans. 221121, 221122	69	\$2,725,869,940
Natural Gas Distribution 2212	14	\$1,493,340,815
Water & Sewer 2213	651	\$1,534,025,955
<b>Total:</b>	<b>787</b>	<b>\$6,739,437,046</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	22,201	\$5,343,686,188
Nonresidential Building 2362	882	\$4,720,219,249
Heavy Construction & Highways 237	1,184	\$2,911,690,594
Special Trade Contractors 238	27,739	\$11,100,220,051
Electrical 23821	3,302	\$2,248,816,607
Plumbing & Heating 23822	3,472	\$2,266,081,448
Painting 23832	3,710	\$394,047,271
Masonry/drywall 23814, 23831	1,676	\$570,826,608
Roofing 23816	1,360	\$605,689,216
Other Contractors 238 Not Listed Above	14,219	\$5,014,758,901
<b>Total:</b>	<b>52,006</b>	<b>\$24,075,816,082</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,932	\$6,480,132,845
Milling Of Grains 3112	17	\$248,897,749
Fruits & Vegetables 3114	103	\$1,909,952,543
Dairy Products 3115	39	\$804,985,290
Meat Products 3116	76	\$612,844,512
Seafood Products 3117	54	\$843,853,491
Bakery Products 3118	1156	\$772,531,217
Other Food Items 3111, 3113, 3119	487	\$1,287,068,043
Beverages 312	1,273	\$686,641,397
Textiles 313,314	506	\$222,448,289
Apparel 315	477	\$62,959,699
Leather & Allied Products 316	72	\$47,999,142
Lumber & Wood Products 321	687	\$2,240,617,313
Sawmills 3211	81	\$853,867,208
Plywood & Trusses 3212	41	\$311,915,793
Millwork, Windows, Wood Products 3219	565	\$1,074,834,312
Paper Products 322	121	\$1,585,495,444
Pulp & Paper Mills 3221	33	\$784,729,244

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, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Other Paper Products 3222	88	\$800,766,200
Commercial Printing 323	959	\$259,188,275
Petroleum & Coal Products 324	37	\$4,259,035,297
Petroleum Refining 32411	14	\$3,976,679,888
Asphalt/petroleum/coal Products 32412, 32419	23	\$282,355,409
Chemicals 325	756	\$1,794,428,134
Chemicals, Pesticides & Fertilizers 3251, 3253	102	\$555,255,203
Resins, Synthetic Fibers & Filaments 3252	38	\$192,377,259
Pharmaceuticals 3254	293	\$834,983,859
Paint, Coating & Adhesives 3255	35	\$25,814,551
Soap, Cleaning Compound & Toiletries 3256	222	\$63,318,552
Other Chemical Products 3259	66	\$122,678,710
Plastics & Rubber Products 326	287	\$740,030,719
Nonmetallic Minerals 327	423	\$844,896,712
Primary Metals 331	140	\$669,700,265
Iron & Steel Mills 3311, 3312	64	\$308,370,637
Aluminum Smelting 3313	17	\$94,804,387
Other Nonferrous Metals 3314	26	\$40,884,384
Foundries 3315	33	\$225,640,857
Fabricated Metal Products 332	1,570	\$2,137,265,038
Machinery 333	821	\$1,824,534,536
Farm & Construction Implements 3331	120	\$146,838,923
Industrial Machinery 3332	160	\$487,887,235
Commercial & Other Equipment 3333-3336 & 3339	541	\$1,189,808,378
Computers & Electronics 334	623	\$3,436,409,665
Computer Hardware 3341	54	\$99,375,523
Telephone & Communications Equipment 3342	66	\$547,884,339
Audio & Video Equipment 3343	33	\$45,486,570
Semiconductors 3344	110	\$837,689,299
Instruments 3345	308	\$1,884,018,906
Software, Other Magnetic & Optical Media 3346	52	\$21,955,028
Electrical Equipment & Appliances 335	230	\$1,286,319,903
Lighting Equipment 3351	64	\$33,685,299
Household Appliances 3352	25	\$9,180,358
Other Electric Equipment 3353, 3359	141	\$1,243,454,246
Transportation Equipment 336	568	\$10,936,073,452
Motor Vehicles & Parts 3361, 3362, 3363	167	\$836,356,226
Aircraft, Aerospace & Parts 3364	144	\$9,690,119,087
Ships & Boats 3366	183	\$362,514,763
Railroad, Other Transportation Equip. 3365, 3369	74	\$47,083,376
Furniture & Related Products 337	656	\$431,576,593
Other Manufacturing 339	2,398	\$1,945,450,909
Other Medical Equip & Supplies 339112, 339115	181	\$239,660,342
Dental Laboratories 339116	219	\$56,138,151
Sporting And Athletic Goods 33992	133	\$172,653,486
All Other Miscellaneous Mfg 3399 Not Listed Above	1,865	\$1,476,998,930
<b>Total:</b>	<b>14,536</b>	<b>\$41,891,203,627</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	10,496	\$26,580,282,329
Motor Vehicles & Parts 4231	691	\$4,436,988,924
Furniture & Home Furnishings 4232	584	\$468,306,437
Lumber & Construction Materials 4233	806	\$2,799,896,796

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, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Professional & Commercial Equipment 4234	1,830	\$4,676,075,233
Metal & Mineral (except Petroleum) 4235	328	\$970,149,096
Electrical Equipment 4236	1,306	\$2,987,457,026
Hardware, Plumbing, Heating Equipment 4237	637	\$1,700,187,836
Machinery & Equipment 4238	2,198	\$4,302,736,830
Sporting & Recreational Goods & Supplies 423910	454	\$443,400,690
Toy & Hobby Goods & Supplies 423920	149	\$1,690,670,040
Other Misc Durable Goods 423930, 423940, 423990	1,513	\$2,104,413,421
Nondurable Goods: 424	7,968	\$29,552,660,661
Paper & Paper Products 4241	320	\$619,010,366
Drugs & Sundries 4242	553	\$4,341,749,366
Apparel 4243	532	\$925,978,310
Food Products 4244	2,278	\$12,027,836,748
Farm Products 4245	319	\$574,434,141
Chemicals & Plastics 4246	496	\$1,023,500,819
Petroleum Products 4247	170	\$4,959,557,635
Beer & Ale 424810	168	\$283,251,280
Wine & Distilled Alcoholic Beverages 424820	707	\$1,270,522,259
Farm Supplies 42491	291	\$1,059,470,526
Tobacco & Tobacco Products 42494	97	\$371,419,250
Other Misc Nondurable Goods 4249 Not Listed Above	2,037	\$2,095,929,961
Electronic Markets, Agents, Brokers 425	885	\$914,883,989
<b>Total:</b>	<b>19,349</b>	<b>\$57,047,826,979</b>
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,761	\$9,509,655,344
New & Used Auto Dealers 4411	1,495	\$7,493,759,304
Rv, Boat, Motorcycle Dealers 4412	584	\$629,988,990
Automotive Parts & Tires 4413	1,682	\$1,385,907,050
Bldg. Materials, Garden Supplies 444	3,367	\$3,455,349,203
Building Materials 4441	2,064	\$2,943,162,430
Lawn & Garden Supplies 4442	1,303	\$512,186,773
Food & Beverages (off-premises) 445	5,598	\$7,049,640,965
Grocery & Convenience Retailers 4451	2,476	\$6,152,988,459
Other Food Stores/specialty Foods 4452	2,021	\$642,658,226
Beer, Wine And Liquor Retailers 4453	1101	\$253,994,280
Furniture, Home Furnishings, Electronics, And Appliance 449	4,955	\$5,763,825,037
Furniture & Home Furnishings 4491	2,123	\$1,114,928,528
Electronics & Appliances 4492	2,832	\$4,648,896,509
Electronic & Appliance Retailers 449210	2,832	\$4,648,896,509
Department Stores 4551	24	\$299,202,082
General Merchandise Retailers 4552	3,872	\$13,290,611,881
Warehouse Clubs And Superstores 455211	9	\$12,621,271,375
All Other General Merchandise Retailers 455219	3,863	\$669,340,506
Drug Stores & Personal Care Retailers 456	4,423	\$4,478,471,179
Gas Stations (incl. Convenience Stores) 457	1,448	\$3,210,835,894
Apparel & Accessories 458	5,883	\$2,157,954,198
Clothing Retailers 4581	4,205	\$1,667,166,042
Shoe Retailers 4582	215	\$141,100,698
Jewelry & Luggage Retailers 4583	1463	\$349,687,458
Sporting Goods, Toy/hobby/book/music/misc 459	26,312	\$11,303,612,542
Sporting Goods 45911	1,852	\$1,076,856,507
Hobby & Toy Retailers 45912	945	\$553,669,895

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, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Sewing Supplies 45913	437	\$50,262,991
Musical Instruments 45914	301	\$83,541,109
Book Retailers And News Dealers 4592	870	\$148,028,384
Miscellaneous Retailers 4599	21,907	\$9,391,253,656
<b>Total:</b>	<b>59,643</b>	<b>\$60,519,158,325</b>
<b>Transportation 48-492</b>		
Air Transportation 481	74	\$128,531,145
Railroads 482	16	\$69,390,973
Water Transportation 483	60	\$85,135,071
Truck Transportation 484	6,927	\$4,309,976,751
Transit & Ground Passenger Transport 485	1143	\$347,525,973
Pipeline Transportation 486	8	\$32,352,280
Scenic & Sightseeing Transportation 487	253	\$50,387,870
Support Activities For Transportation 488	1,612	\$2,136,017,169
Postal Service, Couriers And Messengers 491, 492	1066	\$637,048,185
<b>Total:</b>	<b>11,159</b>	<b>\$7,796,365,417</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>339</b>	<b>\$466,037,023</b>
<b>Information 51</b>		
Publishing Industries 513	3,792	\$4,623,323,006
Newspapers 51311	67	\$14,993,794
Books & Periodicals 51312, 51313	637	\$153,828,332
Software 5132	2,983	\$3,903,431,335
Other Publishers 51314, 51319	105	\$551,069,545
Motion Picture Production 512	1361	\$455,490,318
Broadcasting And Content Providers 516	326	\$1,162,619,458
Telecommunications 517	826	\$3,192,753,426
Wired Telecommunications Carriers 517111	267	\$671,813,949
Wireless Telecommunications Carriers 517112, 517122	431	\$1,680,930,032
Satellite And Other Telecommunications 5174, 5178	128	\$840,009,445
Data Proc. Svcs., Hosting 518	938	\$1,843,601,070
Web Search, Libraries, Archives & Other Information Services 519	592	\$1,262,684,736
<b>Total:</b>	<b>7,835</b>	<b>\$12,540,472,014</b>
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,891	\$8,560,941,086
Securities & Other Financial Investment 523, 525	3,484	\$4,828,152,220
Insurance Agents & Brokers 524	3,332	\$4,031,896,251
Real Estate Agents & Brokers 531	6,606	\$2,590,013,107
Rental Of Tangible Personal Property 532	2,322	\$1,991,782,506
Lessors Of Nonfinancial Intangibles 533	189	\$248,562,494
<b>Total:</b>	<b>17,824</b>	<b>\$22,251,347,664</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	48,711	\$34,388,663,802
Legal Services 5411	4,960	\$2,648,155,778
Accounting Services 5412	4,764	\$1,538,542,206
Architectural Services 54131	1,200	\$596,045,040
Engineering Services 54133	2,248	\$2,144,765,160
Other Related Services 54132, 54134-54138	1,339	\$345,691,964

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, 2024

Industry and NAICS Number	Current Units	Gross Business Income
Specialized Design Services 5414	3,380	\$493,635,176
Computer System Design Services 5415	7,111	\$12,665,136,390
Consulting Services 5416	14,313	\$7,636,628,581
Scientific Research & Development Services 5417	548	\$2,647,963,837
Advertising & Public Relations 5418	1277	\$825,691,856
Other Professional Services 5419	7,571	\$2,846,407,814
Management Services 55	484	\$401,899,793
Administrative & Support Services 561	21,760	\$18,086,089,534
Employment Services 5613	1,187	\$1,613,803,859
Travel Services 5615	728	\$7,023,744,365
Investigation & Security Services 5616	1009	\$663,774,679
Building Services & Janitorial 5617	14,981	\$1,709,148,790
Other 5611, 5612, 5614, 5619	3,855	\$7,075,617,841
Waste Treatment/collection 562	899	\$1,566,839,790
Schools (public, Private, Technical) 61	5,494	\$1,099,164,903
Health Services 62	24,975	\$21,957,173,602
Ambulatory Health Care Services 621	18,138	\$10,001,930,180
Physicians 6211	3,660	\$3,408,235,643
Dentists 6212	3,031	\$1,285,405,959
Other Health Practitioners 6213	9,974	\$1,636,330,972
Outpatient Care Centers 6214	481	\$1,293,090,672
Medical & Diagnostic Laboratories 6215	199	\$577,464,474
Home Health Care 6216	417	\$1,205,496,479
Other Ambulatory Health Care 6219	376	\$595,905,981
Hospitals 622	138	\$8,993,775,122
Nursing & Retirement Homes 623	1019	\$1,562,707,217
Social Services & Day Care 624	5,680	\$1,398,761,083
Arts, Entertainment, & Recreation 71	9,396	\$1,644,234,623
Performing Arts, Spectator Sports 711	4,991	\$792,733,256
Museums, Historical Sites, Etc. 712	159	\$34,764,546
Amusement, Gambling, Recreation 713	4,246	\$816,736,821
Accommodations 721	6,090	\$1,159,169,250
Restaurants, Food Services 7223, 7225	14,569	\$5,753,235,953
Drinking Places 7224	1,116	\$284,163,793
Auto Repair & Services 8111	6,542	\$1,178,197,126
Other Repair Services 8112-8114	4,327	\$845,048,617
Personal Services 812	14,907	\$1,488,309,221
Personal Care (barber, Beauty, Etc.) 8121	10,834	\$643,898,858
Death Care Services 8122	244	\$90,192,571
Laundry & Dry Cleaning 8123	574	\$160,903,920
Other Personal Services 8129	3,255	\$593,313,872
Religious, Civic & Other Organizations 813, 814	2011	\$964,457,712
Public Administration, 92	310	\$214,458,071
<b>Total:</b>	<b>161,591</b>	<b>\$91,031,105,790</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>349,045</b>	<b>\$326,927,553,853</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
4th Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$60,087,906	\$2,417,084	\$57,670,822	0.00484	\$279,127
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,598,742,711	\$118,678,243	\$2,480,064,468	0.00138	\$3,422,489
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,678,466,536	\$222,861,237	\$1,455,605,299	0.00275	\$4,002,915
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,725,608,239	\$480,857,659	\$1,244,750,580	0.00484	\$6,024,593
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$3,417,166,324	\$5,227,664	\$3,411,938,660	0.00138	\$4,708,475
6	Processing for Hire/Printing and Publishing	10	\$642,656,436	\$26,798,957	\$615,857,479	0.00484	\$2,980,750
7	Manufacturing	7	\$8,080,258,597	\$221,517,593	\$7,858,741,004	0.00484	\$38,036,306
8	Royalties	80	\$2,584,267,713	\$927,046,468	\$1,657,221,245	0.015	\$24,858,319
9	Wholesaling	3	\$84,279,071,536	\$25,615,003,094	\$58,664,068,442	0.00484	\$283,934,091
10	Whse-Radio/TV Brdcst-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$2,314,713,430	\$306,385,451	\$2,008,327,979	0.00484	\$9,720,307
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$7,486,636,761	\$3,784,401,748	\$3,702,235,013	0.015	\$55,533,525
12	For Profit Hospitals; Scientific R&D	135	\$530,354,338	\$287,214,303	\$243,140,035	0.015	\$3,647,101
13	Cleanup of Radioactive Waste for US Government	83	\$953,807,444	\$6,000,127	\$947,807,317	0.00471	\$4,464,172
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$17,880,248,512	\$4,813,561,422	\$13,066,687,090	0.015	\$196,000,306
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$59,228,594,462	\$17,491,732,075	\$41,736,862,387	0.0175	\$730,395,092
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,585,747,510	0.012	\$55,028,970
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$8,553,437
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$148,929,059	\$60,171,268	\$88,757,791	0.0176	\$1,562,137
19	Retailing of Interstate Transportation Equip	19	\$356,272,112	\$65,048,253	\$291,223,859	0.00484	\$1,409,523
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$526,465,370	\$495,018,629	\$31,446,741	0.00275	\$86,479
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,661,360,746	\$2,519,517,136	\$141,843,610	0.009	\$1,276,592
22	Retailing	2	\$105,119,832,166	\$25,287,017,600	\$79,832,814,566	0.00471	\$376,012,557
23	Non-Manufacturing Aerospace Product Development	188	\$73,543,680	\$2,341,495	\$71,202,185	0.009	\$640,820
24	Federal Aviation Administration (FAR) Repair Station	189	\$103,011,281	\$1,389,993	\$101,621,288	0.0029	\$295,108
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	\$29,798,733	\$891,460	\$28,907,273	0.00275	\$79,495
28	Wholesaling of Solar Energy Systems	128	\$59,291,414	\$37,561,622	\$21,729,792	0.00275	\$59,757
29	Manufacturing of Commercial Airplanes or Components	1005	\$2,417,192,854	\$5,429,195	\$2,411,763,659	0.00484	\$11,672,936
30	Wholesaling of Commercial Airplanes or Components	1006	\$2,099,481,632	\$1,196,597,584	\$902,884,048	0.00484	\$4,369,959
31	Retailing of Commercial Airplanes or Components	1007	\$3,641,313,023	\$2,304,344,401	\$1,336,968,622	0.00484	\$6,470,928
32	Manufacturing of Commercial Airplane Tooling	1008	\$38,446,950	\$18,131	\$38,428,819	0.00484	\$185,995
33	Wholesaling of Commercial Airplane Tooling	1009	\$29,844,965	\$9,917,403	\$19,927,562	0.00484	\$96,449
34	Retailing of Commercial Airplane Tooling	1010	\$57,481,295	\$28,557,796	\$28,923,499	0.00471	\$136,230
35	Publication of Newspapers	126	\$0	\$0	\$0	0	\$0
36	Parimutuel Wagering	193	\$0	\$0	\$0	0.0026	\$0
37	Processing for Hire Timber Products	300	\$78,833,645	\$0	\$78,833,645	0.00342	\$269,926
38	Extracting Timber, Extracting for Hire Timber	301	\$212,109,418	\$10,008,596	\$202,100,822	0.00342	\$691,993
39	Manufacturing of Timber or Wood Products	302	\$917,854,313	\$76,233,884	\$841,620,429	0.00342	\$2,881,708
40	Wholesaling of Timber or Wood Products	303	\$2,627,342,455	\$1,274,453,098	\$1,352,889,357	0.00342	\$4,632,293
41	Sale of Standing Timber	304	\$22,135,354	\$0	\$22,135,354	0.00342	\$75,791
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$103,177,097	\$345,730	\$102,831,367	0.00275	\$282,786
	Total:		\$314,784,398,507	\$87,684,566,399	\$231,685,579,618		\$1,844,779,437
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$106,331,225,188	\$45,136,442,831	\$61,194,782,357	0.065	\$3,977,660,853
44	Use Tax	5	\$2,647,619,343	\$0	\$2,647,619,343	0.065	\$172,095,257
45	Motor Vehicle Sales / Leases	120	\$4,448,314,288	\$0	\$4,448,314,288	0.003	\$13,344,943
46	Self-Produced Refinery Fuel Gas Use Tax	270	\$38,573,727	\$0	\$38,573,727	0.03852	\$1,485,860
	Total:		\$113,465,732,546	\$45,136,442,831	\$68,329,289,715		\$4,164,586,913
	State Public Utility Tax						
47	Water Distribution	60	\$487,708,739	\$44,224,508	\$443,484,231	0.05029	\$22,302,822
48	Sewer Collection	61	\$256,275,679	\$125,900,268	\$130,375,411	0.03852	\$5,022,061
49	Power	49	\$3,331,934,567	\$1,044,213,462	\$2,287,721,105	0.03873	\$88,612,589
50	Gas Distribution-Telegraph	26	\$601,366,044	\$2,047,980	\$599,318,064	0.03852	\$23,085,732
51	Motor Transportation-Railroad-Railroad Car	8	\$3,976,563,452	\$3,259,149,271	\$717,414,181	0.01926	\$13,817,397
52	Log Hauling Over Public Highways	125	\$87,849,423	\$37,678,425	\$50,170,998	0.0137	\$687,142
53	Urban Transportation/Vessels Under 65 ft	12	\$788,855,392	\$378,186,918	\$410,668,474	0.00642	\$2,636,492
54	Other Public Service Business	13	\$520,195,418	\$423,781,365	\$96,414,053	0.01926	\$1,856,935
	Total:		\$10,050,748,714	\$5,315,182,197	\$4,735,566,517		\$158,021,170
	Other Taxes						
55	Litter Tax	36	\$29,267,409,933	\$0	\$29,267,409,933	0.00015	\$4,390,111
56	Tobacco Products/Cigars (less than \$0.69)	20	\$7,890,526	\$0	\$7,890,526	0.95	\$7,496,000
57	Cigar Tax (\$0.69 or more)	194	\$2,681,019	\$0	\$2,681,019	0.65	\$1,742,662
58	Little Cigar Tax (acetate integrated filters)	198	\$4,525,033	\$0	\$4,525,033	0.15125	\$684,411
59	Moist Snuff (1.2 oz. or less)	162	\$7,038,069	\$0	\$7,038,069	2.526	\$17,778,162
60	Moist Snuff (more than 1.2 oz.)	163	\$1,404,149	\$0	\$1,404,149	2.105	\$2,955,734
61	All Other Vapor Products	164	\$18,950,023	\$0	\$18,950,023	0.27	\$5,116,506
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	\$18,166,274	\$0	\$18,166,274	0.09	\$1,634,965
63	Spirits Sales to On-premises Licensees	251	\$50,814,677	\$1,720,021	\$49,094,656	0.137	\$6,725,968

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
4th Quarter, 2024

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
64	Spirits Liter Sales to On-premises Licensees	253	\$2,489,635	\$0	\$2,489,635	2.4408	\$6,076,701
65	Spirits Sales to Consumers	252	\$262,755,876	\$281,958	\$262,473,918	0.205	\$53,807,153
66	Spirits Liter Sales to Consumers	254	\$11,438,191	\$0	\$11,438,191	3.7708	\$43,131,131
67	Refuse Collection	64	\$722,121,077	\$208,393,912	\$513,727,165	0.036	\$18,494,178
68	Hazardous Substance Tax by Value	65	\$610,896,076	\$4,753,923	\$606,142,153	0.007	\$4,242,995
69	Hazardous Substance Tax by Volume	81	\$61,025,431	\$0	\$61,025,431	1.48	\$90,317,638
70	Intermediate Care Facility	79	\$41,480,602	\$0	\$41,480,602	0.06	\$2,488,836
71	Solid Fuel Burning Device Fee	59	\$2,560	\$0	\$2,560	30	\$76,800
72	Syrup Tax	54	\$1,623,167	\$0	\$1,623,167	1	\$1,623,167
73	Tire Fee	73	\$1,555,227	\$0	\$1,555,227	0.9	\$1,399,704
74	Studded Tire Fee	77	\$41,741	\$0	\$41,741	4.5	\$187,835
75	Local 911 Wireline	793	\$1,414,676	\$0	\$1,414,676	0.95	\$1,343,942
76	Local 911 Wireless Tax	794	\$21,766,745	\$0	\$21,766,745	0.95	\$20,678,408
77	Local 911 VOIP Tax	795	\$3,172,028	\$0	\$3,172,028	0.95	\$3,013,427
78	Local 911 Prepaid Wireless Tax	796	\$2,830,465	\$0	\$2,830,465	0.95	\$2,688,942
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,414,679	\$0	\$1,414,679	0.4	\$565,872
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,766,763	\$0	\$21,766,763	0.4	\$8,706,705
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,237,103	\$0	\$3,237,103	0.4	\$1,294,841
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,773,255	\$0	\$2,773,255	0.4	\$1,109,302
	Total:		\$31,152,685,000	\$215,149,814	\$30,937,535,186		\$309,772,096

## 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: 1st Quarter, 2023

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

[Back to Search](#)[Create Excel File](#)**Retail Trade 44-45**

Industry and NAICS Number	Units	Taxable Retail Sales
Motor Vehicles & Parts 441	86	\$292,619
New & Used Auto Dealers 4411	7	\$191,757
Rv, Boat, Motorcycle Dealers 4412	16	\$18,878
Automotive Parts & Tire 4413	63	\$81,984
Building Materials, Garden Equip & Supplies 444	88	\$1,050,326
Building Materials 4441	42	\$261,602
Lawn & Garden Supplies & Equip 4442	46	\$788,724
Food & Beverage Stores 445	25	\$8,489
Grocery & Convenience Stores 4451	D	D
Other Food & Beverage Stores 4452, 4453	23	\$8,401
Furniture, Home Furnishings, Electronics, And Appliance 449	127	\$782,181
General Merchandise Stores 455	79	\$311,442
Department Stores 4551	3	\$244
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	76	\$311,198

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
0100	ADAMS UNINC COUNTY	3,288	\$ 41,047,698	3,463	\$ 40,966,563	-0.198%
0101	HATTON	278	\$ 206,451	218	\$ 218,723	5.944%
0102	LIND	771	\$ 1,259,591	780	\$ 1,103,993	-12.353%
0103	OTHELLO	4,152	\$ 57,425,770	4,310	\$ 57,583,918	0.275%
0104	RITZVILLE	2,409	\$ 15,408,749	2,540	\$ 16,734,640	8.605%
0105	WASHTUCNA	423	\$ 626,291	492	\$ 2,159,493	244.807%
<b>0199</b>	<b>ADAMS COUNTY</b>	<b>11,321</b>	<b>\$ 115,974,550</b>	<b>11,803</b>	<b>\$ 118,767,330</b>	<b>2.408%</b>
0200	ASOTIN UNINC COUNTY	4,599	\$ 30,984,241	4,829	\$ 33,035,574	6.621%
0201	ASOTIN CITY	1,417	\$ 3,846,965	1,430	\$ 3,611,430	-6.123%
0202	CLARKSTON	4,777	\$ 94,577,813	5,056	\$ 95,280,149	0.743%
<b>0299</b>	<b>ASOTIN COUNTY</b>	<b>10,793</b>	<b>\$ 129,409,019</b>	<b>11,315</b>	<b>\$ 131,927,153</b>	<b>1.946%</b>
0300	BENTON UNINC COUNTY	8,615	\$ 127,789,477	9,051	\$ 154,269,861	20.722%
0301	BENTON CITY	3,327	\$ 16,516,003	3,632	\$ 19,001,082	15.046%
0302	KENNEWICK	15,108	\$ 755,100,148	16,041	\$ 789,348,826	4.536%
0303	PROSSER	5,114	\$ 73,502,776	5,233	\$ 68,312,682	-7.061%
0304	RICHLAND	14,810	\$ 507,886,539	15,461	\$ 540,545,280	6.430%
0305	WEST RICHLAND	7,033	\$ 52,719,454	7,560	\$ 64,499,702	22.345%
<b>0399</b>	<b>BENTON COUNTY</b>	<b>54,007</b>	<b>\$ 1,533,514,397</b>	<b>56,978</b>	<b>\$ 1,635,977,433</b>	<b>6.682%</b>
0400	CHELAN UNINC COUNTY	10,150	\$ 199,109,829	10,648	\$ 271,282,222	36.248%
0401	CASHMERE	3,773	\$ 21,601,723	3,845	\$ 21,342,559	-1.200%
0402	CHELAN CITY	5,049	\$ 65,909,697	5,210	\$ 63,783,285	-3.226%
0403	ENTIAT	1,754	\$ 4,994,689	1,765	\$ 4,482,344	-10.258%
0404	LEAVENWORTH	4,581	\$ 101,401,688	4,849	\$ 111,200,340	9.663%
0405	WENATCHEE	12,274	\$ 388,923,573	12,952	\$ 388,776,477	-0.038%
<b>0499</b>	<b>CHELAN COUNTY</b>	<b>37,581</b>	<b>\$ 781,941,199</b>	<b>39,269</b>	<b>\$ 860,867,227</b>	<b>10.094%</b>
0500	CLALLAM UNINC COUNTY	10,003	\$ 190,724,947	10,510	\$ 195,329,028	2.414%
0501	FORKS	2,564	\$ 22,661,633	2,653	\$ 23,855,381	5.268%
0502	PORT ANGELES	9,262	\$ 125,683,163	9,605	\$ 138,081,869	9.865%
0503	SEQUIM	7,168	\$ 123,023,193	7,265	\$ 128,425,507	4.391%
<b>0599</b>	<b>CLALLAM COUNTY</b>	<b>28,997</b>	<b>\$ 462,092,936</b>	<b>30,033</b>	<b>\$ 485,691,785</b>	<b>5.107%</b>
0600	CLARK UNINC COUNTY	19,590	\$ 880,300,187	20,621	\$ 890,216,001	1.126%
0601	BATTLE GROUND	9,735	\$ 165,012,552	10,323	\$ 165,451,026	0.266%
0602	CAMAS	10,922	\$ 138,689,982	11,464	\$ 162,625,572	17.258%
0603	LA CENTER	4,253	\$ 19,957,841	4,606	\$ 19,658,481	-1.500%
0604	RIDGEFIELD	8,561	\$ 113,245,436	9,140	\$ 133,036,047	17.476%
0605	VANCOUVER	24,214	\$ 1,701,375,043	25,105	\$ 1,712,828,015	0.673%
0606	WASHOUGAL	8,214	\$ 88,532,595	8,791	\$ 96,511,173	9.012%
0607	YACOLT	2,308	\$ 6,729,343	2,447	\$ 7,522,917	11.793%
<b>0699</b>	<b>CLARK COUNTY</b>	<b>87,797</b>	<b>\$ 3,113,842,979</b>	<b>92,497</b>	<b>\$ 3,187,849,232</b>	<b>2.377%</b>
0700	COLUMBIA UNINC COUNTY	1,561	\$ 16,406,567	1,599	\$ 13,965,592	-14.878%
0701	DAYTON	2,561	\$ 14,131,525	2,710	\$ 13,273,979	-6.068%
0702	STARBUCK	366	\$ 283,877	278	\$ 347,765	22.506%
<b>0799</b>	<b>COLUMBIA COUNTY</b>	<b>4,488</b>	<b>\$ 30,821,969</b>	<b>4,587</b>	<b>\$ 27,587,336</b>	<b>-10.495%</b>

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
0800	COWLITZ UNINC COUNTY	9,522	\$ 177,425,870	10,058	\$ 149,016,982	-16.012%
0801	CASTLE ROCK	2,909	\$ 19,168,484	3,146	\$ 21,514,032	12.236%
0802	KALAMA	3,561	\$ 19,836,245	3,771	\$ 24,013,302	21.058%
0803	KELSO	6,316	\$ 117,589,111	6,791	\$ 114,499,728	-2.627%
0804	LONGVIEW	10,671	\$ 360,373,924	11,086	\$ 386,096,937	7.138%
0805	WOODLAND	5,558	\$ 74,669,946	5,777	\$ 74,318,345	-0.471%
<b>0899</b>	<b>COWLITZ COUNTY</b>	<b>38,537</b>	<b>\$ 769,063,580</b>	<b>40,629</b>	<b>\$ 769,459,326</b>	<b>0.051%</b>
0900	DOUGLAS UNINC COUNTY	7,457	\$ 284,492,473	8,034	\$ 297,346,221	4.518%
0901	BRIDGEPORT	898	\$ 3,744,738	915	\$ 4,469,149	19.345%
0902	EAST WENATCHEE	6,787	\$ 158,500,735	7,047	\$ 157,252,436	-0.788%
0903	MANSFIELD	575	\$ 900,248	574	\$ 1,714,416	90.438%
0904	ROCK ISLAND	1,418	\$ 5,388,789	1,526	\$ 3,938,369	-26.916%
0905	WATERVILLE	1,511	\$ 3,836,889	1,621	\$ 4,607,313	20.079%
<b>0999</b>	<b>DOUGLAS COUNTY</b>	<b>18,646</b>	<b>\$ 456,863,872</b>	<b>19,717</b>	<b>\$ 469,327,904</b>	<b>2.728%</b>
1000	FERRY UNINC COUNTY	3,384	\$ 18,012,067	3,651	\$ 17,359,764	-3.621%
1001	REPUBLIC	1,629	\$ 9,597,905	1,713	\$ 9,823,173	2.347%
<b>1099</b>	<b>FERRY COUNTY</b>	<b>5,013</b>	<b>\$ 27,609,972</b>	<b>5,364</b>	<b>\$ 27,182,937</b>	<b>-1.547%</b>
1100	FRANKLIN UNINC COUNTY	5,682	\$ 84,699,566	6,111	\$ 82,907,059	-2.116%
1101	CONNELL	2,011	\$ 13,149,743	1,991	\$ 10,850,503	-17.485%
1102	KAHLOTUS	465	\$ 502,442	402	\$ 554,068	10.275%
1103	MESA	746	\$ 2,978,525	733	\$ 2,947,866	-1.029%
1104	PASCO	13,180	\$ 609,093,058	13,858	\$ 658,784,138	8.158%
<b>1199</b>	<b>FRANKLIN COUNTY</b>	<b>22,084</b>	<b>\$ 710,423,334</b>	<b>23,095</b>	<b>\$ 756,043,634</b>	<b>6.422%</b>
1200	GARFIELD UNINC COUNTY	1,065	\$ 6,062,177	1,096	\$ 6,581,641	8.569%
1201	POMEROY	1,595	\$ 6,133,857	1,687	\$ 5,817,374	-5.160%
<b>1299</b>	<b>GARFIELD COUNTY</b>	<b>2,660</b>	<b>\$ 12,196,034</b>	<b>2,783</b>	<b>\$ 12,399,015</b>	<b>1.664%</b>
1300	GRANT UNINC COUNTY	8,189	\$ 178,210,088	8,560	\$ 237,775,640	33.424%
1301	COULEE CITY	1,126	\$ 3,394,480	1,095	\$ 3,068,009	-9.618%
1302	ELECTRIC CITY	1,136	\$ 2,055,811	1,160	\$ 2,496,428	21.433%
1303	EPHRATA	5,097	\$ 73,138,011	5,230	\$ 77,824,731	6.408%
1304	GEORGE	1,166	\$ 9,626,354	1,277	\$ 8,328,974	-13.477%
1305	GRAND COULEE	1,604	\$ 12,499,163	1,782	\$ 13,016,617	4.140%
1306	HARTLINE	475	\$ 323,550	506	\$ 480,488	48.505%
1307	KRUPP	222	\$ 111,555	224	\$ 121,195	8.641%
1308	MATTAWA	1,500	\$ 10,015,459	1,596	\$ 11,389,759	13.722%
1309	MOSES LAKE	9,836	\$ 319,844,022	10,283	\$ 329,543,317	3.033%
1310	QUINCY	4,168	\$ 478,537,530	4,134	\$ 162,995,778	-65.939%
1311	ROYAL CITY	1,554	\$ 11,091,399	1,596	\$ 11,782,197	6.228%
1312	SOAP LAKE	1,646	\$ 5,319,409	1,727	\$ 5,479,266	3.005%
1313	WARDEN	1,863	\$ 10,478,425	1,941	\$ 12,340,606	17.772%
1315	WILSON CREEK	463	\$ 793,517	496	\$ 1,588,841	100.228%
<b>1399</b>	<b>GRANT COUNTY</b>	<b>40,045</b>	<b>\$ 1,115,438,773</b>	<b>41,607</b>	<b>\$ 878,231,846</b>	<b>-21.266%</b>



## WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	7,513	\$ 107,268,524	7,939	\$ 110,694,920	3.194%
1401	ABERDEEN	6,757	\$ 157,832,115	6,988	\$ 174,864,440	10.791%
1402	COSMOPOLIS	1,675	\$ 4,199,468	1,553	\$ 4,206,396	0.165%
1403	ELMA	3,282	\$ 27,723,664	3,455	\$ 36,640,606	32.164%
1404	HOQUIAM	4,172	\$ 31,099,151	4,188	\$ 27,754,048	-10.756%
1405	MCCLEARY	2,401	\$ 6,222,453	2,473	\$ 6,854,373	10.155%
1406	MONTESANO	3,892	\$ 25,078,337	4,156	\$ 24,274,241	-3.206%
1407	OAKVILLE	1,308	\$ 5,093,369	1,304	\$ 3,357,387	-34.083%
1408	WESTPORT	2,383	\$ 15,708,314	2,378	\$ 16,913,335	7.671%
1409	OCEAN SHORES	4,689	\$ 45,514,086	4,921	\$ 44,372,334	-2.509%
1499	GRAYS HARBOR COUNTY	38,072	\$ 425,739,481	39,355	\$ 449,932,080	5.682%
1500	ISLAND UNINC COUNTY	14,276	\$ 272,855,792	14,964	\$ 280,602,438	2.839%
1501	COUPEVILLE	3,829	\$ 23,383,248	3,821	\$ 24,001,123	2.642%
1502	LANGLEY	3,255	\$ 17,811,737	3,342	\$ 18,148,735	1.892%
1503	OAK HARBOR	9,045	\$ 144,438,347	9,412	\$ 166,914,401	15.561%
1599	ISLAND COUNTY	30,405	\$ 458,489,124	31,539	\$ 489,666,697	6.800%
1600	JEFFERSON UNINC COUNTY	9,408	\$ 110,380,218	9,941	\$ 134,802,687	22.126%
1601	PORT TOWNSEND	7,875	\$ 94,826,779	8,291	\$ 101,927,650	7.488%
1699	JEFFERSON COUNTY	17,283	\$ 205,206,997	18,232	\$ 236,730,337	15.362%
1700	KING UNINC COUNTY	25,269	\$ 962,180,649	26,627	\$ 1,005,612,302	4.514%
1701	ALGONA	2,508	\$ 23,920,616	2,626	\$ 23,316,245	-2.527%
1702	AUBURN/KING	16,380	\$ 622,158,857	17,316	\$ 638,965,674	2.701%
1703	BEAUX ARTS VILLAGE	1,281	\$ 2,343,402	1,429	\$ 4,112,431	75.490%
1704	BELLEVUE	27,148	\$ 2,638,689,571	28,190	\$ 2,803,319,264	6.239%
1705	BLACK DIAMOND	6,128	\$ 44,654,637	6,484	\$ 43,721,905	-2.089%
1706	BOTHELL/KING	12,984	\$ 272,292,047	13,298	\$ 260,448,511	-4.350%
1707	CARNATION	4,080	\$ 20,609,950	4,203	\$ 22,994,369	11.569%
1708	CLYDE HILL	3,915	\$ 24,527,630	4,094	\$ 24,684,548	0.640%
1709	DES MOINES	9,793	\$ 116,038,931	10,270	\$ 123,348,063	6.299%
1710	DUVALL	6,950	\$ 53,845,619	7,404	\$ 59,075,425	9.713%
1711	ENUMCLAW	8,725	\$ 128,774,359	8,891	\$ 135,676,523	5.360%
1712	COVINGTON	8,478	\$ 179,607,198	8,922	\$ 194,375,866	8.223%
1713	HUNTS POINT	1,486	\$ 15,543,463	1,509	\$ 15,230,163	-2.016%
1714	ISSAQUAH	15,859	\$ 525,245,985	16,511	\$ 557,705,312	6.180%
1715	KENT	20,624	\$ 897,654,954	21,150	\$ 933,252,250	3.966%
1716	KIRKLAND	21,792	\$ 998,279,378	22,859	\$ 1,018,187,481	1.994%
1717	LAKE FOREST PARK	7,703	\$ 52,577,530	8,215	\$ 59,555,194	13.271%
1718	MEDINA	4,897	\$ 55,099,448	5,046	\$ 55,302,540	0.369%
1719	MERCER ISLAND	12,580	\$ 193,422,287	13,264	\$ 204,504,470	5.730%
1720	MAPLE VALLEY	10,757	\$ 143,413,167	11,159	\$ 137,693,766	-3.988%
1721	NORMANDY PARK	5,580	\$ 29,659,502	5,998	\$ 32,198,166	8.559%
1722	NORTH BEND	8,008	\$ 100,494,988	8,368	\$ 99,438,643	-1.051%
1723	PACIFIC/KING	3,739	\$ 21,510,083	3,931	\$ 20,474,006	-4.817%
1724	REDMOND	19,167	\$ 1,116,177,586	19,713	\$ 1,224,941,183	9.744%
1725	RENTON	20,040	\$ 1,060,971,853	20,745	\$ 1,008,660,367	-4.931%
1726	SEATTLE	53,238	\$ 8,763,610,338	54,707	\$ 8,909,150,995	1.661%
1727	SKYKOMISH	708	\$ 2,767,938	651	\$ 2,913,406	5.255%
1728	SNOQUALMIE	8,751	\$ 76,644,858	9,040	\$ 82,529,831	7.678%
1729	TUKWILA	10,552	\$ 659,949,471	10,867	\$ 703,743,169	6.636%
1730	YARROW POINT	2,349	\$ 9,584,398	2,332	\$ 12,696,673	32.472%

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
1731	MILTON/KING	2,043	\$ 10,574,158	2,180	\$ 34,011,504	221.647%
1732	FEDERAL WAY	16,047	\$ 593,942,822	16,662	\$ 590,376,013	-0.601%
1733	SEATAC	9,057	\$ 575,601,384	9,418	\$ 631,414,334	9.696%
1734	BURIEN	12,638	\$ 299,308,713	13,231	\$ 313,303,955	4.676%
1735	WOODINVILLE	12,919	\$ 288,884,778	13,261	\$ 300,387,132	3.982%
1736	NEWCASTLE	7,042	\$ 54,617,164	7,229	\$ 57,431,751	5.153%
1737	SHORELINE	15,041	\$ 436,399,167	15,684	\$ 419,001,112	-3.987%
1738	KENMORE	10,350	\$ 106,387,289	10,868	\$ 112,977,979	6.195%
1739	SAMMAMISH	14,218	\$ 223,918,885	14,804	\$ 245,933,114	9.831%
<b>1799</b>	<b>KING COUNTY</b>	<b>460,824</b>	<b>\$ 22,401,885,053</b>	<b>479,156</b>	<b>\$ 23,122,665,635</b>	<b>3.217%</b>
1800	KITSAP UNINC COUNTY	20,181	\$ 811,343,624	21,451	\$ 894,306,168	10.225%
1801	BREMERTON	12,724	\$ 339,197,291	13,143	\$ 368,148,983	8.535%
1802	PORT ORCHARD	9,938	\$ 230,201,106	10,469	\$ 233,138,921	1.276%
1803	POULSBO	9,410	\$ 163,368,175	9,984	\$ 165,053,581	1.032%
1804	BAINBRIDGE ISLAND	11,965	\$ 194,752,024	12,441	\$ 198,782,328	2.069%
<b>1899</b>	<b>KITSAP COUNTY</b>	<b>64,218</b>	<b>\$ 1,738,862,220</b>	<b>67,488</b>	<b>\$ 1,859,429,981</b>	<b>6.934%</b>
1900	KITTITAS UNINC COUNTY	8,622	\$ 220,198,046	8,502	\$ 221,681,823	0.674%
1901	CLE ELUM	4,358	\$ 50,933,620	4,556	\$ 47,804,609	-6.143%
1902	ELLENSBURG	8,909	\$ 176,716,829	9,395	\$ 229,439,054	29.834%
1903	KITTITAS CITY	1,496	\$ 3,943,834	2,360	\$ 7,511,312	90.457%
1904	ROSLYN	2,066	\$ 8,345,145	2,030	\$ 7,433,608	-10.923%
1905	SOUTH CLE ELUM	1,167	\$ 1,249,067	1,166	\$ 1,604,871	28.486%
<b>1999</b>	<b>KITTITAS COUNTY</b>	<b>26,618</b>	<b>\$ 461,386,541</b>	<b>28,009</b>	<b>\$ 515,475,277</b>	<b>11.723%</b>
2000	Klickitat UNINC COUNTY	6,919	\$ 67,853,812	7,218	\$ 90,885,881	33.944%
2001	BINGEN	1,513	\$ 8,337,146	1,542	\$ 8,562,174	2.699%
2002	GOLDENDALE	3,294	\$ 27,459,930	3,449	\$ 29,672,995	8.059%
2003	WHITE SALMON	3,326	\$ 16,780,664	3,519	\$ 19,492,472	16.160%
<b>2099</b>	<b>Klickitat County</b>	<b>15,052</b>	<b>\$ 120,431,552</b>	<b>15,728</b>	<b>\$ 148,613,522</b>	<b>23.401%</b>
2100	LEWIS UNINC COUNTY	10,608	\$ 180,781,915	11,158	\$ 193,525,887	7.049%
2101	CENTRALIA	7,533	\$ 136,238,466	7,666	\$ 148,214,335	8.790%
2102	CHEHALIS	6,856	\$ 186,387,097	7,171	\$ 188,127,497	0.934%
2103	MORTON	1,993	\$ 12,907,506	1,964	\$ 11,814,211	-8.470%
2104	MOSSYROCK	1,231	\$ 3,702,240	1,285	\$ 4,228,317	14.210%
2105	NAPAVINE	2,152	\$ 16,999,640	2,197	\$ 18,891,387	11.128%
2106	PE ELL	917	\$ 2,467,861	951	\$ 2,079,539	-15.735%
2107	TOLEDO	1,796	\$ 5,455,201	1,749	\$ 5,426,555	-0.525%
2108	VADER	1,013	\$ 1,314,762	1,044	\$ 1,436,774	9.280%
2109	WINLOCK	2,190	\$ 10,029,825	2,473	\$ 12,779,083	27.411%
<b>2199</b>	<b>LEWIS COUNTY</b>	<b>36,289</b>	<b>\$ 556,284,513</b>	<b>37,658</b>	<b>\$ 586,523,585</b>	<b>5.436%</b>
2200	LINCOLN UNINC COUNTY	3,847	\$ 34,296,905	4,038	\$ 31,051,100	-9.464%
2201	ALMIRA	723	\$ 2,799,952	695	\$ 1,814,908	-35.181%
2202	CRESTON	631	\$ 1,404,680	588	\$ 650,965	-53.657%
2203	DAVENPORT	2,497	\$ 12,928,953	2,542	\$ 11,889,646	-8.039%
2204	HARRINGTON	758	\$ 1,373,584	740	\$ 2,435,002	77.274%
2205	ODESSA	1,360	\$ 3,095,499	1,334	\$ 4,326,885	39.780%
2206	REARDAN	1,043	\$ 2,254,105	1,040	\$ 2,946,202	30.704%
2207	SPRAGUE	758	\$ 2,459,632	736	\$ 2,176,700	-11.503%
2208	WILBUR	1,415	\$ 4,292,277	1,347	\$ 4,380,290	2.050%
<b>2299</b>	<b>LINCOLN COUNTY</b>	<b>13,032</b>	<b>\$ 64,905,587</b>	<b>13,060</b>	<b>\$ 61,671,698</b>	<b>-4.982%</b>

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
2300	MASON UNINC COUNTY	12,047	\$ 212,556,030	12,470	\$ 222,478,521	4.668%
2301	SHELTON	6,466	\$ 94,014,009	6,573	\$ 93,399,759	-0.653%
<b>2399</b>	<b>MASON COUNTY</b>	<b>18,513</b>	<b>\$ 306,570,039</b>	<b>19,043</b>	<b>\$ 315,878,280</b>	<b>3.036%</b>
2400	OKANOGAN UNINC COUNTY	7,372	\$ 85,176,531	7,696	\$ 81,713,835	-4.065%
2401	BREWSTER	1,982	\$ 16,362,334	2,096	\$ 16,039,928	-1.970%
2402	CONCONULLY	473	\$ 603,822	533	\$ 1,950,699	223.059%
2403	COULEE DAM	1,105	\$ 2,832,295	1,136	\$ 2,596,537	-8.324%
2404	ELMER CITY	474	\$ 1,093,327	484	\$ 425,365	-61.094%
2405	NESPELEM	616	\$ 668,076	615	\$ 882,039	32.027%
2406	OKANOGAN CITY	2,567	\$ 19,804,670	2,718	\$ 20,531,355	3.669%
2407	OMAK	3,894	\$ 71,387,423	4,028	\$ 73,770,422	3.338%
2408	OROVILLE	2,825	\$ 11,017,732	3,076	\$ 12,258,373	11.260%
2409	PATEROS	1,016	\$ 2,913,232	1,073	\$ 2,828,647	-2.903%
2410	RIVERSIDE	693	\$ 1,208,225	801	\$ 1,141,635	-5.511%
2411	TONASKET	2,042	\$ 13,089,336	2,173	\$ 12,360,831	-5.566%
2412	TWISP	2,362	\$ 14,272,589	2,554	\$ 13,660,467	-4.289%
2413	WINTHROP	2,227	\$ 16,014,956	2,388	\$ 18,144,474	13.297%
<b>2499</b>	<b>OKANOGAN COUNTY</b>	<b>29,648</b>	<b>\$ 256,444,548</b>	<b>31,371</b>	<b>\$ 258,304,607</b>	<b>0.725%</b>
2500	PACIFIC UNINC COUNTY	6,468	\$ 56,368,742	6,712	\$ 55,078,137	-2.290%
2501	ILWACO	1,572	\$ 5,049,476	1,650	\$ 7,071,895	40.052%
2502	LONG BEACH	2,427	\$ 18,879,860	2,606	\$ 20,646,141	9.355%
2503	RAYMOND	2,802	\$ 14,901,208	2,910	\$ 16,460,910	10.467%
2504	SOUTH BEND	1,536	\$ 7,404,098	1,554	\$ 8,749,715	18.174%
<b>2599</b>	<b>PACIFIC COUNTY</b>	<b>14,805</b>	<b>\$ 102,603,384</b>	<b>15,432</b>	<b>\$ 108,006,798</b>	<b>5.266%</b>
2600	PEND OREILLE UNINC COUNTY	4,583	\$ 36,706,686	4,871	\$ 42,200,843	14.968%
2601	CUSICK	687	\$ 1,573,053	745	\$ 1,098,435	-30.172%
2602	IONE	974	\$ 1,920,493	997	\$ 2,205,339	14.832%
2603	METALINE	439	\$ 510,213	401	\$ 547,120	7.234%
2604	METALINE FALLS	797	\$ 916,928	739	\$ 1,001,076	9.177%
2605	NEWPORT	2,930	\$ 20,678,554	3,110	\$ 20,686,538	0.039%
<b>2699</b>	<b>PEND OREILLE COUNTY</b>	<b>10,410</b>	<b>\$ 62,305,927</b>	<b>10,863</b>	<b>\$ 67,739,351</b>	<b>8.721%</b>
2700	PIERCE UNINC COUNTY	26,020	\$ 1,536,486,971	27,300	\$ 1,619,913,686	5.430%
2701	BONNEY LAKE	10,010	\$ 235,557,689	10,379	\$ 234,959,999	-0.254%
2702	BUCKLEY	5,435	\$ 42,639,780	5,501	\$ 48,250,270	13.158%
2703	CARBONADO	966	\$ 1,431,591	1,059	\$ 1,462,060	2.128%
2704	DUPONT	5,949	\$ 40,220,225	6,094	\$ 42,211,028	4.950%
2705	EATONVILLE	3,679	\$ 18,284,261	3,877	\$ 19,746,319	7.996%
2706	FIFE	7,349	\$ 359,604,023	7,461	\$ 343,484,750	-4.483%
2707	FIRCREST	4,825	\$ 22,965,499	5,114	\$ 25,396,173	10.584%
2708	GIG HARBOR	11,923	\$ 254,244,027	12,517	\$ 266,429,384	4.793%
2709	MILTON/PIERCE	4,616	\$ 40,991,811	4,904	\$ 45,242,004	10.368%
2710	ORTING	5,128	\$ 31,443,388	5,347	\$ 32,322,537	2.796%
2711	PUYALLUP	16,433	\$ 749,615,611	17,106	\$ 761,831,104	1.630%
2712	ROY	2,211	\$ 7,284,628	2,257	\$ 8,255,222	13.324%
2713	RUSTON	1,977	\$ 11,770,846	2,026	\$ 13,727,746	16.625%
2714	SOUTH PRAIRIE	1,362	\$ 2,491,672	1,582	\$ 2,437,833	-2.161%
2715	STEILACOOM	4,991	\$ 16,117,827	5,258	\$ 21,218,405	31.646%
2716	SUMNER	8,710	\$ 217,861,092	9,247	\$ 256,425,253	17.701%
2717	TACOMA	27,745	\$ 1,818,396,811	28,709	\$ 1,887,283,984	3.788%
2718	WILKESON	1,112	\$ 1,501,710	1,131	\$ 1,937,780	29.038%
2719	UNIVERSITY PLACE	10,499	\$ 132,120,115	11,078	\$ 139,378,120	5.493%
2720	EDGEWOOD	7,098	\$ 51,009,506	7,588	\$ 52,248,406	2.429%

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
2721	LAKEWOOD	13,882	\$ 409,107,600	14,426	\$ 448,178,948	9.550%
2723	PACIFIC/PIERCE	1,045	\$ 19,778,747	1,031	\$ 19,144,161	-3.208%
2724	AUBURN/PIERCE	5,004	\$ 31,528,907	5,204	\$ 32,777,702	3.961%
<b>2799</b>	<b>PIERCE COUNTY</b>	<b>187,969</b>	<b>\$ 6,052,454,337</b>	<b>196,196</b>	<b>\$ 6,324,262,874</b>	<b>4.491%</b>
2800	SAN JUAN UNINC COUNTY	9,175	\$ 147,891,781	9,613	\$ 146,501,047	-0.940%
2801	FRIDAY HARBOR	4,700	\$ 42,681,976	4,865	\$ 40,736,590	-4.558%
<b>2899</b>	<b>SAN JUAN COUNTY</b>	<b>13,875</b>	<b>\$ 190,573,757</b>	<b>14,478</b>	<b>\$ 187,237,637</b>	<b>-1.751%</b>
2900	SKAGIT UNINC COUNTY	11,991	\$ 205,992,793	12,753	\$ 221,598,214	7.576%
2901	ANACORTES	10,088	\$ 151,431,106	10,692	\$ 159,701,771	5.462%
2902	BURLINGTON	7,489	\$ 288,050,164	7,850	\$ 319,359,047	10.869%
2903	CONCRETE	1,536	\$ 22,789,045	1,693	\$ 20,580,220	-9.692%
2904	HAMILTON	568	\$ 9,723,537	577	\$ 10,458,783	7.562%
2905	LA CONNER	2,612	\$ 15,513,290	2,697	\$ 19,087,694	23.041%
2906	LYMAN	784	\$ 1,399,944	799	\$ 1,908,181	36.304%
2907	MOUNT VERNON	11,699	\$ 289,238,372	12,250	\$ 291,450,937	0.765%
2908	SEDRO WOOLLEY	6,596	\$ 72,185,511	6,913	\$ 76,918,482	6.557%
<b>2999</b>	<b>SKAGIT COUNTY</b>	<b>53,363</b>	<b>\$ 1,056,323,762</b>	<b>56,224</b>	<b>\$ 1,121,063,329</b>	<b>6.129%</b>
3000	SKAMANIA UNINC COUNTY	5,293	\$ 34,366,746	5,704	\$ 32,467,585	-5.526%
3001	NORTH BONNEVILLE	1,289	\$ 2,440,216	1,292	\$ 2,887,178	18.316%
3002	STEVENSON	2,431	\$ 23,386,550	2,539	\$ 19,485,085	-16.683%
<b>3099</b>	<b>SKAMANIA COUNTY</b>	<b>9,013</b>	<b>\$ 60,193,512</b>	<b>9,535</b>	<b>\$ 54,839,848</b>	<b>-8.894%</b>
3100	SNOHOMISH UNINC COUNTY	23,695	\$ 1,320,848,517	25,029	\$ 1,413,651,823	7.026%
3101	ARLINGTON	10,758	\$ 212,903,775	10,883	\$ 209,820,596	-1.448%
3102	BRIER	4,958	\$ 17,646,561	5,251	\$ 20,365,135	15.406%
3103	DARRINGTON	1,421	\$ 6,204,423	1,603	\$ 7,996,721	28.887%
3104	EDMONDS	15,599	\$ 347,038,399	16,241	\$ 359,181,507	3.499%
3105	EVERETT	21,514	\$ 1,072,474,667	22,296	\$ 1,097,008,436	2.288%
3106	GOLD BAR	2,200	\$ 8,717,962	2,465	\$ 11,097,750	27.298%
3107	GRANITE FALLS	4,046	\$ 23,015,483	4,249	\$ 29,759,971	29.304%
3108	INDEX	717	\$ 1,291,180	752	\$ 1,372,471	6.296%
3109	LAKE STEVENS	11,621	\$ 207,533,719	12,136	\$ 217,038,126	4.580%
3110	LYNNWOOD	15,726	\$ 907,870,272	16,364	\$ 859,192,779	-5.362%
3111	MARYSVILLE	14,323	\$ 544,438,552	15,006	\$ 582,056,696	6.910%
3112	MONROE	10,242	\$ 195,483,855	10,631	\$ 205,043,974	4.890%
3113	MOUNTLAKE TERRACE	9,083	\$ 112,088,444	9,596	\$ 108,897,303	-2.847%
3114	MUKILTEO	10,636	\$ 103,527,281	10,953	\$ 108,073,788	4.392%
3115	SNOHOMISH CITY	9,751	\$ 164,588,729	9,972	\$ 179,687,331	9.174%
3116	STANWOOD	6,687	\$ 75,275,778	7,059	\$ 77,064,276	2.376%
3117	SULTAN	4,538	\$ 36,118,261	4,798	\$ 33,730,621	-6.611%
3118	WOODWAY	2,613	\$ 7,956,475	2,728	\$ 8,667,454	8.936%
3119	MILL CREEK	9,630	\$ 116,688,953	9,991	\$ 121,034,688	3.724%
3120	BOTHELL/SNOHOMISH	11,219	\$ 232,537,186	11,654	\$ 243,041,050	4.517%
<b>3199</b>	<b>SNOHOMISH COUNTY</b>	<b>200,977</b>	<b>\$ 5,714,248,472</b>	<b>209,657</b>	<b>\$ 5,893,782,496</b>	<b>3.142%</b>

## WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
3200	SPOKANE UNINC COUNTY	18,647	\$ 659,459,170	19,673	\$ 712,784,470	8.086%
3201	AIRWAY HEIGHTS	5,196	\$ 86,374,712	5,454	\$ 88,307,430	2.238%
3202	CHENEY	6,071	\$ 62,633,533	6,209	\$ 69,785,688	11.419%
3203	DEER PARK	4,731	\$ 48,447,598	4,978	\$ 54,820,817	13.155%
3204	FAIRFIELD	941	\$ 2,329,694	885	\$ 2,135,312	-8.344%
3205	LATAH	454	\$ 400,871	457	\$ 515,798	28.669%
3206	MEDICAL LAKE	3,424	\$ 21,224,071	3,589	\$ 21,611,224	1.824%
3207	MILLWOOD	2,216	\$ 22,127,953	2,381	\$ 22,225,753	0.442%
3208	ROCKFORD	943	\$ 3,137,515	1,016	\$ 3,564,972	13.624%
3209	SPANGLE	976	\$ 1,764,780	948	\$ 2,126,868	20.517%
3210	SPOKANE CITY	24,259	\$ 1,850,088,653	25,469	\$ 1,871,629,919	1.164%
3211	WAVERLY	303	\$ 141,815	249	\$ 153,893	8.517%
3212	LIBERTY LAKE	8,114	\$ 186,159,360	8,751	\$ 189,364,102	1.722%
3213	SPOKANE VALLEY	16,975	\$ 923,088,508	17,740	\$ 948,713,258	2.776%
<b>3299</b>	<b>SPOKANE COUNTY</b>	<b>93,250</b>	<b>\$ 3,867,378,233</b>	<b>97,799</b>	<b>\$ 3,987,739,504</b>	<b>3.112%</b>
3300	STEVENS UNINC COUNTY	8,660	\$ 100,623,298	9,188	\$ 111,517,225	10.826%
3301	CHEWELAH	3,177	\$ 19,716,964	3,167	\$ 19,520,979	-0.994%
3302	COLVILLE	4,910	\$ 82,112,623	5,042	\$ 83,212,524	1.340%
3303	KETTLE FALLS	2,083	\$ 10,672,967	2,213	\$ 12,165,585	13.985%
3304	MARCUS	390	\$ 194,454	298	\$ 162,552	-16.406%
3305	NORTHPORT	1,291	\$ 1,875,932	1,301	\$ 2,367,678	26.213%
3306	SPRINGDALE	929	\$ 2,021,302	957	\$ 2,635,634	30.393%
<b>3399</b>	<b>STEVENS COUNTY</b>	<b>21,440</b>	<b>\$ 217,217,540</b>	<b>22,166</b>	<b>\$ 231,582,177</b>	<b>6.613%</b>
3400	THURSTON UNINC COUNTY	16,187	\$ 398,551,662	16,998	\$ 403,143,436	1.152%
3401	BUCODA	876	\$ 959,402	824	\$ 1,235,331	28.761%
3402	LACEY	14,106	\$ 490,008,409	14,280	\$ 469,733,959	-4.138%
3403	OLYMPIA	18,133	\$ 770,240,942	18,788	\$ 823,354,538	6.896%
3404	RAINIER	2,766	\$ 10,038,718	2,780	\$ 8,569,835	-14.632%
3405	TENINO	2,990	\$ 12,718,911	3,004	\$ 11,792,173	-7.286%
3406	TUMWATER	10,577	\$ 278,867,625	11,048	\$ 289,521,120	3.820%
3407	YELM	6,323	\$ 97,164,421	6,721	\$ 96,731,901	-0.445%
<b>3499</b>	<b>THURSTON COUNTY</b>	<b>71,958</b>	<b>\$ 2,058,550,090</b>	<b>74,443</b>	<b>\$ 2,104,082,293</b>	<b>2.212%</b>
3500	WAHKIAKUM UNINC COUNTY	2,815	\$ 8,717,281	2,992	\$ 10,283,540	17.967%
3501	CATHLAMET	1,783	\$ 5,560,862	1,779	\$ 5,993,027	7.772%
<b>3599</b>	<b>WAHKIAKUM COUNTY</b>	<b>4,598</b>	<b>\$ 14,278,143</b>	<b>4,771</b>	<b>\$ 16,276,567</b>	<b>13.996%</b>
3600	WALLA WALLA UNINC COUNTY	7,371	\$ 100,515,686	7,895	\$ 89,968,683	-10.493%
3601	COLLEGE PLACE	4,956	\$ 59,189,541	5,208	\$ 62,532,546	5.648%
3602	PRESCOTT	679	\$ 1,315,807	709	\$ 1,653,348	25.653%
3603	WAITSBURG	1,636	\$ 3,565,142	1,569	\$ 3,757,018	5.382%
3604	WALLA WALLA CITY	10,859	\$ 233,920,738	11,387	\$ 245,773,206	5.067%
<b>3699</b>	<b>WALLA WALLA COUNTY</b>	<b>25,501</b>	<b>\$ 398,506,914</b>	<b>26,768</b>	<b>\$ 403,684,801</b>	<b>1.299%</b>
3700	WHATCOM UNINC COUNTY	15,538	\$ 335,324,976	16,523	\$ 360,003,315	7.360%
3701	BELLINGHAM	19,660	\$ 971,027,236	20,361	\$ 986,289,302	1.572%
3702	BLAINE	9,330	\$ 67,954,930	9,856	\$ 68,231,346	0.407%
3703	EVERSON	3,218	\$ 14,022,611	3,401	\$ 15,312,288	9.197%
3704	FERNDALE	8,448	\$ 108,109,605	8,881	\$ 105,464,366	-2.447%
3705	LYNDEN	8,279	\$ 114,683,796	8,756	\$ 113,689,583	-0.867%
3706	NOOKSACK	1,642	\$ 6,773,187	1,849	\$ 6,240,671	-7.862%
3707	SUMAS	4,488	\$ 13,429,001	4,757	\$ 12,793,935	-4.729%
<b>3799</b>	<b>WHATCOM COUNTY</b>	<b>70,603</b>	<b>\$ 1,631,325,342</b>	<b>74,384</b>	<b>\$ 1,668,024,806</b>	<b>2.250%</b>

## WASHINGTON STATE

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

Quarter 4 2024

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q4/2023 COUNT	Q4/2023 TAXABLE	Q4/2024 COUNT	Q4/2024 TAXABLE	
3800	WHITMAN UNINC COUNTY	4,639	\$ 43,975,674	4,872	\$ 38,538,138	-12.365%
3801	ALBION	888	\$ 751,965	1,081	\$ 970,911	29.117%
3802	COLFAX	3,203	\$ 21,852,659	3,262	\$ 22,547,150	3.178%
3803	COLTON	872	\$ 1,218,805	873	\$ 1,401,076	14.955%
3804	ENDICOTT	610	\$ 815,145	586	\$ 959,396	17.696%
3805	FARMINGTON	464	\$ 360,828	429	\$ 310,125	-14.052%
3806	GARFIELD	825	\$ 1,819,599	909	\$ 1,562,723	-14.117%
3807	LA CROSSE	692	\$ 1,312,764	706	\$ 1,282,704	-2.290%
3808	LAMONT	206	\$ 136,955	207	\$ 105,857	-22.707%
3809	MALDEN	267	\$ 1,736,280	265	\$ 1,202,766	-30.727%
3810	OAKESDALE	885	\$ 1,296,435	896	\$ 1,232,403	-4.939%
3811	PALOUSE	1,616	\$ 3,551,216	1,622	\$ 3,890,696	9.560%
3812	PULLMAN	9,043	\$ 191,586,118	9,428	\$ 190,067,339	-0.793%
3813	ROSALIA	952	\$ 1,609,850	905	\$ 1,478,317	-8.171%
3814	ST. JOHN	1,074	\$ 2,762,167	1,058	\$ 2,206,396	-20.121%
3815	TEKOA	1,035	\$ 3,596,710	997	\$ 3,968,672	10.342%
3816	UNIONTOWN	667	\$ 937,845	675	\$ 1,520,283	62.104%
<b>3899</b>	<b>WHITMAN COUNTY</b>	<b>27,938</b>	<b>\$ 279,321,015</b>	<b>28,771</b>	<b>\$ 273,244,952</b>	<b>-2.175%</b>
3900	YAKIMA UNINC COUNTY	10,977	\$ 257,148,886	11,555	\$ 231,450,036	-9.994%
3901	GRANDVIEW	3,755	\$ 39,630,571	3,802	\$ 47,469,276	19.779%
3902	GRANGER	1,679	\$ 13,468,750	1,691	\$ 17,562,178	30.392%
3903	HARRAH	676	\$ 3,060,526	697	\$ 1,400,887	-54.227%
3904	MABTON	1,097	\$ 3,979,983	1,023	\$ 3,463,714	-12.972%
3905	MOXEE CITY	2,864	\$ 13,486,856	2,872	\$ 18,327,771	35.894%
3906	NACHES	1,904	\$ 8,964,371	1,997	\$ 9,270,505	3.415%
3907	SELAH	5,196	\$ 52,477,864	5,473	\$ 52,009,406	-0.893%
3908	SUNNYSIDE	5,251	\$ 119,592,124	5,398	\$ 110,353,442	-7.725%
3909	TIETON	1,191	\$ 4,120,163	1,223	\$ 4,913,570	19.257%
3910	TOPPENISH	2,783	\$ 29,648,442	2,833	\$ 27,194,378	-8.277%
3911	UNION GAP	3,717	\$ 192,607,075	3,784	\$ 200,662,784	4.182%
3912	WAPATO	2,142	\$ 12,905,348	2,152	\$ 13,758,699	6.612%
3913	YAKIMA CITY	15,148	\$ 676,512,606	15,595	\$ 655,335,646	-3.130%
3914	ZILLAH	2,859	\$ 17,211,000	2,883	\$ 16,209,247	-5.820%
<b>3999</b>	<b>YAKIMA COUNTY</b>	<b>61,239</b>	<b>\$ 1,444,814,565</b>	<b>62,978</b>	<b>\$ 1,409,381,539</b>	<b>-2.452%</b>
<b>9999</b>	<b>Grand Total</b>	<b>1,978,862</b>	<b>\$ 59,405,493,262</b>	<b>2,064,781</b>	<b>\$ 61,257,152,829</b>	<b>3.117%</b>

# Washington State Quarterly Business Review

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$892,451,053	\$543,730,956	\$2,837,217
Forestry & Logging 113	\$374,099,867	\$338,283,464	\$1,352,558
Fishing & Hunting 114	\$141,097,019	\$19,035,749	\$112,297
Ag & Forestry Support Activities 115	\$335,769,726	\$204,811,208	\$2,314,185
<b>Total:</b>	<b>\$1,743,417,665</b>	<b>\$1,105,861,377</b>	<b>\$6,616,257</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$82,422,270	\$80,481,971	\$457,381
Other Extraction & Support Act. 211, 2121, 2122, 213	\$691,202,594	\$581,625,266	\$2,869,721
<b>Total:</b>	<b>\$773,624,864</b>	<b>\$662,107,237</b>	<b>\$3,327,102</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$46,368,117	\$36,523,479	\$583,588
Alternative Power Generation 221114-221117	\$28,068,107	\$19,354,907	\$131,096
Other Electric Power Generation 221112, 221113, 221118	\$12,868,962	\$10,897,468	\$112,323
Electric Power Generation & Trans. 221121, 221122	\$254,680,776	\$178,777,568	\$2,859,543
Natural Gas Distribution 2212	\$1,348,101,974	\$995,673,511	\$4,897,886
Water & Sewer 2213	\$802,297,402	\$706,906,403	\$11,685,841
<b>Total:</b>	<b>\$2,492,385,338</b>	<b>\$1,948,133,336</b>	<b>\$20,270,277</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$5,339,388,097	\$4,994,915,967	\$24,765,531
Nonresidential Building 2362	\$4,719,240,129	\$4,039,027,675	\$19,526,849
Heavy Construction & Highways 237	\$2,884,753,606	\$2,420,411,882	\$12,732,992
Special Trade Contractors 238	\$11,075,329,463	\$9,775,143,215	\$48,313,734
Electrical 23821	\$2,248,743,131	\$2,009,872,013	\$9,996,088
Plumbing & Heating 23822	\$2,266,027,009	\$2,051,446,786	\$10,123,443
Painting 23832	\$393,992,395	\$372,309,304	\$1,814,510
Masonry/drywall 23814, 23831	\$570,527,324	\$521,736,066	\$2,513,440
Roofing 23816	\$605,673,014	\$538,722,655	\$2,575,377
Other Contractors 238 Not Listed Above	\$4,990,366,590	\$4,281,056,391	\$21,290,876
<b>Total:</b>	<b>\$24,018,711,295</b>	<b>\$21,229,498,739</b>	<b>\$105,339,106</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$6,479,527,553	\$2,465,232,116	\$9,691,938
Milling Of Grains 3112	\$248,897,749	\$118,676,657	\$532,021
Fruits & Vegetables 3114	\$1,909,605,938	\$186,045,298	\$895,250
Dairy Products 3115	\$804,985,290	\$132,005,836	\$639,740
Meat Products 3116	\$612,839,037	\$610,766,150	\$937,774
Seafood Products 3117	\$843,853,491	\$144,639,817	\$701,502
Bakery Products 3118	\$772,288,778	\$404,621,032	\$1,973,440
Other Food Items 3111, 3113, 3119	\$1,287,057,270	\$868,477,326	\$4,012,211
Beverages 312	\$686,530,357	\$438,204,389	\$2,133,918
Textiles 313,314	\$222,448,289	\$128,712,445	\$631,723
Apparel 315	\$62,959,699	\$42,318,355	\$209,592
Leather & Allied Products 316	\$47,999,142	\$24,093,905	\$121,144
Lumber & Wood Products 321	\$2,236,486,277	\$1,359,898,751	\$5,724,029
Sawmills 3211	\$850,238,148	\$523,028,805	\$1,867,696
Plywood & Trusses 3212	\$311,915,793	\$180,164,496	\$722,124
Millwork, Windows, Wood Products 3219	\$1,074,332,336	\$656,705,450	\$3,134,209
Paper Products 322	\$1,585,331,247	\$1,022,385,366	\$4,124,874
Pulp & Paper Mills 3221	\$784,616,112	\$475,748,428	\$1,736,723

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, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$800,715,135	\$546,636,938	\$2,388,151
Commercial Printing 323	\$259,137,762	\$209,589,510	\$1,040,624
Petroleum & Coal Products 324	\$4,259,035,297	\$3,865,539,965	\$18,850,564
Petroleum Refining 32411	\$3,976,679,888	\$3,699,695,479	\$18,032,960
Asphalt/petroleum/coal Products 32412, 32419	\$282,355,409	\$165,844,486	\$817,604
Chemicals 325	\$1,794,103,276	\$1,216,305,181	\$6,367,090
Chemicals, Pesticides & Fertilizers 3251, 3253	\$554,930,345	\$409,922,122	\$2,148,837
Resins, Synthetic Fibers & Filaments 3252	\$192,377,259	\$124,095,229	\$603,081
Pharmaceuticals 3254	\$834,983,859	\$536,737,662	\$2,879,384
Paint, Coating & Adhesives 3255	\$25,814,551	\$16,364,006	\$79,679
Soap, Cleaning Compound & Toiletries 3256	\$63,318,552	\$38,919,563	\$187,853
Other Chemical Products 3259	\$122,678,710	\$90,266,599	\$468,256
Plastics & Rubber Products 326	\$738,665,281	\$480,835,096	\$2,330,162
Nonmetallic Minerals 327	\$844,831,508	\$642,004,077	\$3,232,899
Primary Metals 331	\$669,700,265	\$424,375,188	\$2,064,127
Iron & Steel Mills 3311, 3312	\$308,370,637	\$197,496,876	\$956,439
Aluminum Smelting 3313	\$94,804,387	\$63,590,955	\$308,372
Other Nonferrous Metals 3314	\$40,884,384	\$37,685,258	\$190,084
Foundries 3315	\$225,640,857	\$125,602,099	\$609,232
Fabricated Metal Products 332	\$2,137,087,064	\$1,452,088,647	\$7,054,028
Machinery 333	\$1,823,212,791	\$985,408,914	\$4,830,858
Farm & Construction Implements 3331	\$146,838,923	\$82,967,788	\$400,015
Industrial Machinery 3332	\$487,887,235	\$212,194,388	\$1,046,885
Commercial & Other Equipment 3333-3336 & 3339	\$1,188,486,633	\$690,246,738	\$3,383,958
Computers & Electronics 334	\$3,436,409,665	\$2,061,670,141	\$13,455,779
Computer Hardware 3341	\$99,375,523	\$44,410,831	\$289,959
Telephone & Communications Equipment 3342	\$547,884,339	\$426,592,391	\$5,307,969
Audio & Video Equipment 3343	\$45,486,570	\$17,387,902	\$83,906
Semiconductors 3344	\$837,689,299	\$361,734,861	\$1,641,505
Instruments 3345	\$1,884,018,906	\$1,194,290,356	\$5,960,603
Software, Other Magnetic & Optical Media 3346	\$21,955,028	\$17,253,800	\$171,837
Electrical Equipment & Appliances 335	\$1,286,319,903	\$436,202,666	\$2,268,944
Lighting Equipment 3351	\$33,685,299	\$15,441,803	\$77,733
Household Appliances 3352	\$9,180,358	\$6,139,620	\$29,570
Other Electric Equipment 3353, 3359	\$1,243,454,246	\$414,621,243	\$2,161,641
Transportation Equipment 336	\$10,936,073,452	\$5,393,583,360	\$26,226,020
Motor Vehicles & Parts 3361, 3362, 3363	\$836,356,226	\$433,265,951	\$2,099,628
Aircraft, Aerospace & Parts 3364	\$9,690,119,087	\$4,630,613,734	\$22,437,264
Ships & Boats 3366	\$362,514,763	\$291,657,013	\$1,504,718
Railroad, Other Transportation Equip. 3365, 3369	\$47,083,376	\$38,046,662	\$184,410
Furniture & Related Products 337	\$431,571,948	\$316,148,768	\$1,534,170
Other Manufacturing 339	\$1,944,226,697	\$1,143,134,150	\$5,795,547
Other Medical Equip & Supplies 339112, 339115	\$239,660,342	\$166,910,563	\$831,744
Dental Laboratories 339116	\$56,138,151	\$48,341,549	\$282,189
Sporting And Athletic Goods 33992	\$172,653,486	\$49,034,196	\$246,829
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,475,774,718	\$878,847,842	\$4,434,785
<b>Total:</b>	<b>\$41,881,657,473</b>	<b>\$24,107,730,990</b>	<b>\$117,688,030</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$26,576,057,192	\$19,427,226,641	\$98,721,394
Motor Vehicles & Parts 4231	\$4,436,868,643	\$4,004,969,860	\$19,962,364
Furniture & Home Furnishings 4232	\$468,306,437	\$369,050,880	\$1,804,812
Lumber & Construction Materials 4233	\$2,798,266,625	\$1,811,926,940	\$8,630,395

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, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$4,676,075,233	\$3,821,290,891	\$20,128,449
Metal & Mineral (except Petroleum) 4235	\$970,149,096	\$670,341,090	\$3,248,096
Electrical Equipment 4236	\$2,987,408,342	\$2,631,107,910	\$13,700,455
Hardware, Plumbing, Heating Equipment 4237	\$1,700,187,836	\$1,347,464,739	\$6,653,555
Machinery & Equipment 4238	\$4,302,574,794	\$3,254,674,204	\$16,296,657
Sporting & Recreational Goods & Supplies 423910	\$443,320,690	\$315,272,705	\$1,548,958
Toy & Hobby Goods & Supplies 423920	\$1,690,670,040	\$108,632,490	\$607,005
Other Misc Durable Goods 423930, 423940, 423990	\$2,102,229,456	\$1,092,494,932	\$6,140,648
Nondurable Goods: 424	\$29,173,686,144	\$21,812,498,850	\$91,453,469
Paper & Paper Products 4241	\$617,571,290	\$549,653,177	\$2,618,203
Drugs & Sundries 4242	\$4,341,749,366	\$4,206,406,761	\$9,932,141
Apparel 4243	\$925,978,310	\$398,903,160	\$2,026,768
Food Products 4244	\$12,005,175,478	\$7,874,027,309	\$33,361,878
Farm Products 4245	\$573,021,709	\$304,551,377	\$1,543,817
Chemicals & Plastics 4246	\$1,023,500,819	\$732,115,390	\$3,565,458
Petroleum Products 4247	\$4,609,657,581	\$4,136,074,274	\$20,913,426
Beer & Ale 424810	\$283,251,280	\$272,905,686	\$1,324,212
Wine & Distilled Alcoholic Beverages 424820	\$1,270,522,259	\$1,059,030,803	\$5,204,755
Farm Supplies 42491	\$1,056,894,270	\$469,538,022	\$2,358,263
Tobacco & Tobacco Products 42494	\$371,419,250	\$337,995,355	\$1,626,607
Other Misc Nondurable Goods 4249 Not Listed Above	\$2,094,944,532	\$1,471,297,536	\$6,977,941
Electronic Markets, Agents, Brokers 425	\$914,759,116	\$579,157,138	\$3,530,905
<b>Total:</b>	<b>\$56,664,502,452</b>	<b>\$41,818,882,629</b>	<b>\$193,705,768</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$9,509,249,564	\$8,500,315,163	\$44,140,813
New & Used Auto Dealers 4411	\$7,493,616,533	\$6,746,042,702	\$35,331,778
Rv, Boat, Motorcycle Dealers 4412	\$629,960,771	\$512,639,197	\$2,692,319
Automotive Parts & Tires 4413	\$1,385,672,260	\$1,241,633,264	\$6,116,716
Bldg. Materials, Garden Supplies 444	\$3,450,238,037	\$3,171,485,907	\$15,376,799
Building Materials 4441	\$2,941,751,816	\$2,733,882,981	\$13,177,868
Lawn & Garden Supplies 4442	\$508,486,221	\$437,602,926	\$2,198,931
Food & Beverages (off-premises) 445	\$7,049,417,284	\$6,549,048,220	\$32,640,144
Grocery & Convenience Retailers 4451	\$6,152,981,836	\$5,804,252,992	\$29,044,295
Other Food Stores/specialty Foods 4452	\$642,448,948	\$527,046,144	\$2,533,730
Beer, Wine And Liquor Retailers 4453	\$253,986,500	\$217,749,084	\$1,062,119
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,761,376,646	\$5,034,267,131	\$34,922,848
Furniture & Home Furnishings 4491	\$1,112,480,137	\$1,010,793,383	\$4,858,246
Electronics & Appliances 4492	\$4,648,896,509	\$4,023,473,748	\$30,064,602
Electronic & Appliance Retailers 449210	\$4,648,896,509	\$4,023,473,748	\$30,064,602
Department Stores 4551	\$299,202,082	\$297,018,035	\$1,423,347
General Merchandise Retailers 4552	\$13,289,734,142	\$8,554,800,479	\$40,986,005
Warehouse Clubs And Superstores 455211	\$12,621,271,375	\$7,988,671,786	\$38,166,917
All Other General Merchandise Retailers 455219	\$668,462,767	\$566,128,693	\$2,819,088
Drug Stores & Personal Care Retailers 456	\$4,478,471,179	\$4,211,329,723	\$20,417,103
Gas Stations (incl. Convenience Stores) 457	\$3,201,876,599	\$2,594,120,679	\$12,902,068
Apparel & Accessories 458	\$2,157,942,013	\$1,882,107,681	\$9,129,521
Clothing Retailers 4581	\$1,667,153,857	\$1,452,559,121	\$7,084,965
Shoe Retailers 4582	\$141,100,698	\$136,460,314	\$644,718
Jewelry & Luggage Retailers 4583	\$349,687,458	\$293,088,246	\$1,399,838
Sporting Goods, Toy/hobby/book/music/misc 459	\$11,299,566,639	\$6,809,120,933	\$38,154,042
Sporting Goods 45911	\$1,076,835,932	\$961,515,578	\$4,673,211
Hobby & Toy Retailers 45912	\$553,669,895	\$219,239,400	\$1,195,098

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, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$50,243,046	\$46,138,114	\$223,747
Musical Instruments 45914	\$83,358,658	\$66,679,154	\$376,521
Book Retailers And News Dealers 4592	\$147,993,918	\$96,267,871	\$529,487
Miscellaneous Retailers 4599	\$9,387,465,190	\$5,419,280,816	\$31,155,978
<b>Total:</b>	<b>\$60,497,074,185</b>	<b>\$47,603,613,951</b>	<b>\$250,092,690</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$116,015,705	\$107,302,797	\$1,030,718
Railroads 482	\$37,537,229	\$37,535,219	\$466,105
Water Transportation 483	\$42,358,587	\$27,034,664	\$204,004
Truck Transportation 484	\$502,812,738	\$363,871,207	\$2,974,038
Transit & Ground Passenger Transport 485	\$140,743,695	\$138,464,853	\$1,401,750
Pipeline Transportation 486	10786683	10145038	28117
Scenic & Sightseeing Transportation 487	\$46,814,001	\$23,670,646	\$170,425
Support Activities For Transportation 488	\$1,565,268,929	\$1,376,961,103	\$9,842,042
Postal Service, Couriers And Messengers 491, 492	\$279,038,195	\$190,269,133	\$2,883,406
<b>Total:</b>	<b>\$2,741,375,762</b>	<b>\$2,275,254,660</b>	<b>\$19,000,605</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$438,985,894</b>	<b>\$374,661,937</b>	<b>\$2,188,562</b>
<b>Information 51</b>			
Publishing Industries 513	\$4,623,149,599	\$3,402,041,487	\$28,886,463
Newspapers 51311	\$14,820,387	\$14,368,702	\$125,818
Books & Periodicals 51312, 51313	\$153,828,332	\$130,827,021	\$1,033,495
Software 5132	\$3,903,431,335	\$2,724,794,360	\$19,823,115
Other Publishers 51314, 51319	\$551,069,545	\$532,051,404	\$7,904,035
Motion Picture Production 512	\$455,241,507	\$376,255,780	\$4,940,993
Broadcasting And Content Providers 516	\$1,162,619,458	\$946,369,027	\$14,201,877
Telecommunications 517	\$3,192,640,903	\$3,156,319,158	\$33,719,982
Wired Telecommunications Carriers 517111	\$671,701,426	\$667,677,655	\$6,779,607
Wireless Telecommunications Carriers 517112, 517122	\$1,680,930,032	\$1,655,729,151	\$14,434,568
Satellite And Other Telecommunications 5174, 5178	\$840,009,445	\$832,912,352	\$12,505,807
Data Proc. Svcs., Hosting 518	\$1,843,599,144	\$990,320,386	\$12,540,857
Web Search, Libraries, Archives & Other Information Services 519	\$1,262,670,816	\$1,052,037,955	\$16,295,881
<b>Total:</b>	<b>\$12,539,921,427</b>	<b>\$9,923,343,793</b>	<b>\$110,586,053</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$8,560,919,397	\$7,049,549,264	\$162,984,325
Securities & Other Financial Investment 523, 525	\$4,783,490,119	\$3,567,989,638	\$65,420,596
Insurance Agents & Brokers 524	\$4,031,855,770	\$2,009,137,670	\$20,100,776
Real Estate Agents & Brokers 531	\$2,587,053,795	\$2,282,967,918	\$35,477,060
Rental Of Tangible Personal Property 532	\$1,984,251,748	\$1,790,688,926	\$9,920,115
Lessors Of Nonfinancial Intangibles 533	\$248,562,494	\$233,927,147	\$3,565,129
<b>Total:</b>	<b>\$22,196,133,323</b>	<b>\$16,934,260,563</b>	<b>\$297,468,001</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$34,358,210,445	\$20,062,800,692	\$264,738,957
Legal Services 5411	\$2,648,155,598	\$2,393,957,623	\$40,089,572
Accounting Services 5412	\$1,538,018,768	\$1,309,482,905	\$21,226,317
Architectural Services 54131	\$596,045,040	\$489,620,161	\$8,198,665
Engineering Services 54133	\$2,144,761,100	\$1,803,213,393	\$24,493,647
Other Related Services 54132, 54134-54138	\$345,687,464	\$291,531,234	\$4,239,790

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, 2024

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$492,904,993	\$337,024,287	\$3,580,086
Computer System Design Services 5415	\$12,663,940,729	\$4,728,016,979	\$52,233,546
Consulting Services 5416	\$7,609,848,272	\$5,177,963,404	\$68,876,255
Scientific Research & Development Services 5417	\$2,647,963,837	\$1,062,269,017	\$7,740,478
Advertising & Public Relations 5418	\$825,362,990	\$599,754,160	\$8,683,872
Other Professional Services 5419	\$2,845,521,654	\$1,869,967,529	\$25,376,729
Management Services 55	\$400,699,131	\$259,594,492	\$4,183,663
Administrative & Support Services 561	\$18,044,725,886	\$9,534,877,564	\$107,854,328
Employment Services 5613	\$1,611,750,442	\$1,320,128,694	\$20,946,584
Travel Services 5615	\$7,021,180,604	\$377,148,089	\$4,786,874
Investigation & Security Services 5616	\$645,874,535	\$582,195,630	\$7,453,237
Building Services & Janitorial 5617	\$1,706,537,998	\$1,615,815,503	\$14,279,042
Other 5611, 5612, 5614, 5619	\$7,059,382,307	\$5,639,589,648	\$60,388,591
Waste Treatment/collection 562	\$1,550,946,450	\$1,459,146,588	\$16,542,793
Schools (public, Private, Technical) 61	\$1,098,500,822	\$652,586,620	\$9,654,781
Health Services 62	\$21,950,387,349	\$15,142,249,949	\$228,543,814
Ambulatory Health Care Services 621	\$9,996,192,945	\$8,563,698,532	\$138,035,177
Physicians 6211	\$3,408,235,643	\$2,762,900,757	\$46,350,352
Dentists 6212	\$1,285,405,959	\$1,272,768,200	\$21,601,496
Other Health Practitioners 6213	\$1,635,809,199	\$1,499,238,411	\$23,051,683
Outpatient Care Centers 6214	\$1,293,078,529	\$956,040,202	\$14,822,659
Medical & Diagnostic Laboratories 6215	\$577,464,474	\$313,271,121	\$5,220,602
Home Health Care 6216	\$1,205,496,249	\$1,187,710,289	\$17,725,002
Other Ambulatory Health Care 6219	\$590,702,892	\$571,769,552	\$9,263,383
Hospitals 622	\$8,993,775,122	\$4,675,436,932	\$68,581,309
Nursing & Retirement Homes 623	\$1,562,470,789	\$1,256,072,098	\$13,321,055
Social Services & Day Care 624	\$1,397,948,493	\$647,042,387	\$8,606,273
Arts, Entertainment, & Recreation 71	\$1,638,313,576	\$1,408,174,885	\$16,346,314
Performing Arts, Spectator Sports 711	\$792,634,127	\$636,684,011	\$9,747,683
Museums, Historical Sites, Etc. 712	\$34,570,704	\$16,856,550	\$204,532
Amusement, Gambling, Recreation 713	\$811,108,745	\$754,634,324	\$6,394,099
Accommodations 721	\$1,158,967,177	\$1,094,342,231	\$6,497,680
Restaurants, Food Services 7223, 7225	\$5,752,695,889	\$5,625,865,620	\$30,013,184
Drinking Places 7224	\$284,163,793	\$259,297,284	\$1,525,890
Auto Repair & Services 8111	\$1,172,587,537	\$1,129,533,024	\$5,614,389
Other Repair Services 8112-8114	\$841,484,171	\$634,672,193	\$3,444,439
Personal Services 812	\$1,484,841,604	\$1,373,754,013	\$16,770,830
Personal Care (barber, Beauty, Etc.) 8121	\$643,050,661	\$624,705,277	\$8,998,697
Death Care Services 8122	\$90,187,685	\$86,732,859	\$1,173,854
Laundry & Dry Cleaning 8123	\$160,894,698	\$157,802,376	\$1,122,830
Other Personal Services 8129	\$590,708,560	\$504,513,501	\$5,475,449
Religious, Civic & Other Organizations 813, 814	\$962,401,861	\$309,189,141	\$4,198,024
Public Administration, 92	\$190,089,770	\$174,773,822	\$2,640,396
<b>Total:</b>	<b>\$90,889,015,461</b>	<b>\$59,120,858,118</b>	<b>\$718,569,482</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$316,876,805,139</b>	<b>\$227,104,207,330</b>	<b>\$1,844,851,933</b>

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, 2024

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$7,025,574,480	\$5,448,356,502	\$354,143,252
New & Used Auto Dealers 4411	\$5,688,481,499	\$4,389,993,686	\$285,349,640
Rv, Boat, Motorcycle Dealers 4412	\$491,514,371	\$334,263,659	\$21,727,145
Automotive Parts & Tire 4413	\$845,578,610	\$724,099,157	\$47,066,467
Building Materials, Garden Equip & Supplies 444	\$2,301,696,837	\$2,122,177,367	\$137,941,549
Building Materials 4441	\$2,009,567,310	\$1,873,184,759	\$121,757,021
Lawn & Garden Supplies & Equipment 4442	\$292,129,527	\$248,992,608	\$16,184,528
Food & Beverage Stores 445	\$6,178,211,395	\$1,532,664,354	\$99,623,224
Grocery & Convenience Stores 4451	\$5,670,001,713	\$1,346,618,032	\$87,530,204
Other Food & Beverage Stores 4452, 4453	\$508,209,682	\$186,046,322	\$12,093,020
Furniture, Home Furnishings, Electronics, And Appliance 449	\$3,553,259,380	\$2,646,255,836	\$172,006,670
General Merchandise Stores 455	\$13,158,124,735	\$3,868,352,365	\$251,442,938
Department Stores 4551	\$297,014,078	\$288,835,904	\$18,774,334
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$12,861,110,657	\$3,579,516,461	\$232,668,604
Drug/health Retailers 456	\$3,489,550,668	\$823,039,445	\$53,497,571
Gas Stations & Convenience Stores W/pumps 457	\$2,455,213,821	\$632,797,499	\$41,131,850
Apparel & Accessories 458	\$1,945,998,938	\$1,728,944,574	\$112,381,492
Clothing & Shoe Retailers 4581, 4582	\$1,634,181,922	\$1,475,081,721	\$95,880,380
Jewelry & Luggage Stores 4583	\$311,817,016	\$253,862,853	\$16,501,112
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$8,565,777,513	\$7,015,455,503	\$456,004,804
Sporting Goods, Hobby Music, Misc Retailers 4591	\$1,215,478,688	\$975,213,481	\$63,388,907
Book/periodical/music Retailers 4592	\$128,236,720	\$85,937,507	\$5,585,941
Miscellaneous Retailers 4593-4599	\$7,222,062,105	\$5,954,304,515	\$387,029,956
<b>Total:</b>	<b>\$48,673,407,767</b>	<b>\$25,818,043,445</b>	<b>\$1,678,173,350</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$89,477,545</b>	<b>\$40,446,986</b>	<b>\$2,629,069</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$44,812,082</b>	<b>\$23,149,959</b>	<b>\$1,504,753</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$91,030,009</b>	<b>\$44,316,780</b>	<b>\$2,880,591</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$8,139,900,808	\$6,897,160,661	\$448,315,669
Heavy Construction & Highways 237	\$1,376,473,014	\$959,113,034	\$62,342,365
Special Trade Contractors 238	\$4,852,006,799	\$4,212,009,151	\$273,780,953
<b>Total:</b>	<b>\$14,368,380,621</b>	<b>\$12,068,282,846</b>	<b>\$784,438,987</b>
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,908,228,430</b>	<b>\$1,033,397,023</b>	<b>\$67,170,875</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$5,933,905,549	\$3,337,162,943	\$216,915,634
Nondurable Goods 424	\$1,754,619,318	\$746,127,394	\$48,498,286

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

4th Quarter, 2024

\*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Electronic Markets, Agents & Brokers 425	\$78,256,092	\$41,625,888	\$2,705,676
<b>Total:</b>	<b>\$7,766,780,959</b>	<b>\$4,124,916,225</b>	<b>\$268,119,596</b>
Transportation & Warehousing 48-49			
<b>Total:</b>	<b>\$692,989,709</b>	<b>\$564,632,845</b>	<b>\$36,701,155</b>
Information 51			
<b>Total:</b>	<b>\$3,527,520,114</b>	<b>\$2,208,144,480</b>	<b>\$143,529,464</b>
Finance, Insurance 52			
<b>Total:</b>	<b>\$469,007,457</b>	<b>\$366,995,552</b>	<b>\$23,854,724</b>
Real Estate, Rental/leasing 53			
<b>Total:</b>	<b>\$1,515,307,652</b>	<b>\$1,280,238,020</b>	<b>\$83,215,509</b>
Professional, Scientific & Technical Services 54			
<b>Total:</b>	<b>\$8,115,808,284</b>	<b>\$1,771,306,080</b>	<b>\$115,135,029</b>
Management, Education & Health Services 55-62			
<b>Total:</b>	<b>\$4,759,314,513</b>	<b>\$3,325,964,542</b>	<b>\$216,187,852</b>
Arts, Entertainment & Recreation 71			
<b>Total:</b>	<b>\$621,477,786</b>	<b>\$579,088,175</b>	<b>\$37,640,775</b>
Accommodations & Food Services 72			
Accommodations 721	\$1,310,310,536	\$1,197,384,711	\$77,830,058
Restaurants, Food Services & Drinking Places 722	\$5,394,385,018	\$4,921,529,581	\$319,899,579
<b>Total:</b>	<b>\$6,704,695,554</b>	<b>\$6,118,914,292</b>	<b>\$397,729,637</b>
Other Services 81			
Repair & Maintenance 811	\$1,370,577,442	\$1,188,206,617	\$77,233,492
Personal Service 812	\$365,755,627	\$332,367,310	\$21,603,892
Religious, Civic & Other Organization 813, 814	\$37,374,624	\$30,266,804	\$1,967,345
<b>Total:</b>	<b>\$1,773,707,693</b>	<b>\$1,550,840,731</b>	<b>\$100,804,729</b>
Public Administration 92			
<b>Total:</b>	<b>\$39,007,713</b>	<b>\$29,716,365</b>	<b>\$1,931,568</b>
Total All Industries			
<b>Total:</b>	<b>\$99,101,808,409</b>	<b>\$59,056,646,657</b>	<b>\$3,838,683,970</b>

TABLE 6: STATE RETAIL SALES TAX



Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

4th Quarter, 2024

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>				
Water Supply		\$437,738,240	\$396,687,099	\$19,949,395
Miscellaneous		\$49,970,499	\$46,797,132	\$2,353,432
<b>Total:</b>	<b>5.03%</b>	<b>\$487,708,739</b>	<b>\$443,484,231</b>	<b>\$22,302,827</b>
<b>Sewer Collection</b>				
Sewerage Systems		\$142,775,194	\$57,573,286	\$2,217,723
Miscellaneous		\$113,500,485	\$72,802,125	\$2,804,337
<b>Total:</b>	<b>3.85%</b>	<b>\$256,275,679</b>	<b>\$130,375,411</b>	<b>\$5,022,060</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$3,331,934,567</b>	<b>\$2,287,721,105</b>	<b>\$88,612,589</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$601,366,044</b>	<b>\$599,318,064</b>	<b>\$23,085,735</b>
<b>Motor Transportation</b>				
Local/suburban Transit		\$262,840,083	\$109,414,732	\$2,107,338
Trucking		\$3,340,044,214	\$407,733,181	\$7,852,968
Railroads		\$30,979,255	\$21,636,732	\$416,724
Miscellaneous		\$342,699,900	\$178,629,536	\$3,440,407
<b>Total:</b>	<b>1.93%</b>	<b>\$3,976,563,452</b>	<b>\$717,414,181</b>	<b>\$13,817,437</b>
<b>Urban Transportation</b>				
Local/suburban Transit		\$128,014,673	\$115,244,822	\$739,861
Trucking		\$406,035,321	\$113,983,542	\$731,776
Miscellaneous		\$254,805,398	\$181,440,110	\$1,164,858
<b>Total:</b>	<b>0.64%</b>	<b>\$788,855,392</b>	<b>\$410,668,474</b>	<b>\$2,636,495</b>
<b>Other Public Service</b>				
Water Transport		\$97,645,939	\$30,948,928	\$596,076
Miscellaneous		\$422,549,479	\$65,465,125	\$1,260,867
<b>Total:</b>	<b>1.93%</b>	<b>\$520,195,418</b>	<b>\$96,414,053</b>	<b>\$1,856,943</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$87,849,423</b>	<b>\$50,170,998</b>	<b>\$687,144</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$10,050,748,714</b>	<b>\$4,735,566,517</b>	<b>\$158,021,230</b>

TABLE 7: PUBLIC UTILITY TAX

## **APPENDIX A:**

### **Frequently Asked Questions**

<b>1) General Questions</b>	<b>2</b>
b) What are reporting periods?	2
c) Why is the QBR, typically, published six months after the end of the reporting period?	2
d) Why doesn't the sum of the quarterly data for a given SIC or NAICS grouping equal the annual figure?	3
e) What is an accrual period?	3
f) What is the difference between QBR tables 1 and 5?	3
<b>2) SIC and NAICS Codes</b>	<b>3</b>
a) How often are NAICS classifications updated and how do the updates impact the data?	3
b) What are SIC and NAICS codes?	4
c) What is the difference between a SIC and a NAICS code?	4
d) Can I get SIC code data after 2004?	4
e) Can I compare historical SIC data to the NAICS data?	5
f) What do I do if I need historical QBR data in the NAICS version?	5
<b>3) Unit Counts</b>	<b>5</b>
a) What are units?	5
b) Why do the unit counts differ between quarterly and calendar year data?	5
c) Can I add unit counts for 4 quarters to get the annual unit count?	5
<b>4) Gross Business Income (GBI)</b>	<b>6</b>
a) What is gross business income?	6
b) Can I get gross business income data by location?	6
<b>5) Business and Occupation (B&amp;O) Tax</b>	<b>6</b>
a) What is the B&O tax?	6
b) Do cities levy a B&O tax?	7
c) What is the difference between B&O gross and taxable income?	7
d) Does the B&O tax due amount account for any tax credits?	7
e) What are the state B&O tax rates?	7
f) Can I get B&O tax data by location?	7
<b>6) Retail Sales and Use Tax</b>	<b>7</b>
a) What is the retail sales tax?	7

b)	Are there exemptions to the retail sales and use taxes?	7
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## 1) General Questions

### a) 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.

### b) 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.

### c) 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 most 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.

**d) 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 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.

**e) 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.

**f) 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**

**a) How often are NAICS classifications updated and how do the updates impact the data?**

The US Census Bureau reviews and publishes new NAICS classifications every five years. The department updates business accounts to the latest NAICS classifications to ensure the department's data aligns with other industry, state, and federal data.

With each update, NAICS classifications may be added, changed, or retired within industries. This may cause comparisons between prior and current periods to not reflect accurate representations of industry changes. The US Census Bureau provides a detailed list of the NAICS updates.

When pulling data from our queries by NAICS, keep the following timeline in mind to account for

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classification shifts:

1987 SIC: 1990 – Quarter 4 2002

2002 NAICS: Quarter 1 2003 – Quarter 4 2006

2007 NAICS: Quarter 1 2007 – Quarter 4 2011

2012 NAICS: Quarter 1 2012 – Quarter 1 2018

2017 NAICS: Quarter 2 2018 – Quarter 1 2022

2022 NAICS: Quarter 2 2022 – Current

**b) 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 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.

**c) 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).

**d) Can I get SIC code data after 2004?**

No. To move in line with national standards, the Department stopped assigning SIC codes to firms in  
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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.

**e) 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.

**f) 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**

**a) 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.

**b) 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.

**c) 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)**

##### **a) 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.

##### **b) 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**

##### **a) 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.

**b) 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.

**c) 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.

**d) 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 consider any credits. Credits are later subtracted to calculate a final B&O tax liability.

**e) 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>

**f) 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**

**a) 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.

**b) 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

**c) 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.

**d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

**e) 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**

**a) 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.

**b) 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.

**c) 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.

**d) 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 consider any credits. Credits are subtracted later to compute a final tax liability.

**e) 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>

**f) 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.**