

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

Table 2: WASHINGTON SUMMARY OF EXCISE TAX RETURNS

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
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
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