

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
Agriculture, Forestry, Fishing 11			
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
Total:	\$1,743,417,665	\$1,105,861,377	\$6,616,257
Mining 21			
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
Total:	\$773,624,864	\$662,107,237	\$3,327,102
Utilities 22			
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
Total:	\$2,492,385,338	\$1,948,133,336	\$20,270,277
Construction 23			
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
Total:	\$24,018,711,295	\$21,229,498,739	\$105,339,106
Manufacturing 31-33			
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

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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
Total:	\$41,881,657,473	\$24,107,730,990	\$117,688,030
Wholesale Trade 42			
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

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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
Total:	\$56,664,502,452	\$41,818,882,629	\$193,705,768
Retail Trade 44-45			
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

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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
Total:	\$60,497,074,185	\$47,603,613,951	\$250,092,690
Transportation 48-492			
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
Total:	\$2,741,375,762	\$2,275,254,660	\$19,000,605
Warehousing & Storage 493			
Total:	\$438,985,894	\$374,661,937	\$2,188,562
Information 51			
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
Total:	\$12,539,921,427	\$9,923,343,793	\$110,586,053
Finance, Insurance, Real Estate 52-53			
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
Total:	\$22,196,133,323	\$16,934,260,563	\$297,468,001
Business, Personal And Other Services 54-92			
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

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4th Quarter, 2024

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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
Total:	\$90,889,015,461	\$59,120,858,118	\$718,569,482
Total All Industries			
Total:	\$316,876,805,139	\$227,104,207,330	\$1,844,851,933

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