

**WASHINGTON STATE DEPARTMENT OF REVENUE**

**QUARTERLY BUSINESS REVIEW**

**Quarter 1, 2025**

**A Compilation of Statistics on  
Gross Income, Taxable Retail Sales and Accrued Tax Liability  
as reported by Washington State Excise Taxpayers  
for January to March 2025**

**Research and Fiscal Analysis Division  
Kathy Oline, Assistant Director**

**Contact: (360) 534-1550**

**August 2025**

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

Please address comments on the Department of Revenue's  
Internet services to Taxpayer Services at:  
[Communications@DOR.WA.GOV](mailto:Communications@DOR.WA.GOV)

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, Dial 711 for free Washington Relay Service, request phone number 1-360-534-1550.

# STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

## TABLE OF CONTENTS

### OVERVIEW

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

**Table 2: SUMMARY OF STATE EXCISE TAX CLASSIFICATION REPORTING**  
Amounts by Tax Types and Tax Classifications

**Table 3&4A: TAXABLE RETAIL SALES FOR ALL CITIES AND COUNTIES**  
Previous to Current Period Comparison

**Table 3&4: TAXABLE RETAIL SALES FOR COUNTIES BY INDUSTRY (NAICS<sup>1</sup>)**  
**TAXABLE RETAIL SALES FOR CITIES BY INDUSTRY (NAICS<sup>1</sup>)**

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

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

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

### APPENDIX A: FREQUENTLY ASKED QUESTIONS

---

<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.

---

<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.

---

<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)

Quarter 1 2025

Industry and NAICS Number	Current Units	Gross Business Income
<b>Agriculture, Forestry, Fishing 11</b>		
Crop & Animal Production 111,112	833	\$611,982,195
Forestry & Logging 113	460	\$341,445,575
Fishing & Hunting 114	144	\$62,191,735
Ag & Forestry Support Activities 115	485	\$198,022,083
<b>Total:</b>	<b>1,922</b>	<b>\$1,213,641,588</b>
<b>Mining 21</b>		
Sand & Gravel, Quarrying 2123	83	\$77,290,547
Other Extraction & Support Act. 211, 2121, 2122, 213	45	\$484,011,708
<b>Total:</b>	<b>128</b>	<b>\$561,302,255</b>
<b>Utilities 22</b>		
Hydroelectric Power Generation 221111	15	\$667,648,944
Alternative Power Generation 221114-221117	18	\$53,708,230
Other Electric Power Generation 221112, 221113, 221118	7	\$258,560,503
Electric Power Generation & Trans. 221121, 221122	60	\$3,323,748,735
Natural Gas Distribution 2212	14	\$1,689,515,184
Water & Sewer 2213	561	\$1,363,056,370
<b>Total:</b>	<b>675</b>	<b>\$7,356,237,966</b>
<b>Construction 23</b>		
Residential Building & Remodeling 2361	20,434	\$4,753,319,806
Nonresidential Building 2362	848	\$4,197,498,788
Heavy Construction & Highways 237	1,069	\$2,171,313,218
Special Trade Contractors 238	25,421	\$9,668,298,600
Electrical 23821	3,203	\$2,042,394,614
Plumbing & Heating 23822	3,400	\$2,084,279,240
Painting 23832	3,280	\$303,376,283
Masonry/drywall 23814, 23831	1,525	\$493,849,942
Roofing 23816	1,278	\$464,328,855
Other Contractors 238 Not Listed Above	12,735	\$4,280,069,666
<b>Total:</b>	<b>47,772</b>	<b>\$20,790,430,412</b>
<b>Manufacturing 31-33</b>		
Food Products 311	1,636	\$5,900,719,305
Milling Of Grains 3112	16	\$245,615,556
Fruits & Vegetables 3114	79	\$1,709,073,582
Dairy Products 3115	31	\$757,259,295
Meat Products 3116	64	\$658,847,773
Seafood Products 3117	47	\$744,983,119
Bakery Products 3118	1039	\$637,884,409
Other Food Items 3111, 3113, 3119	360	\$1,147,055,571
Beverages 312	1,062	\$613,133,758
Textiles 313,314	266	\$187,529,442
Apparel 315	322	\$50,914,721
Leather & Allied Products 316	44	\$40,546,536
Lumber & Wood Products 321	435	\$2,425,702,578
Sawmills 3211	72	\$918,722,007
Plywood & Trusses 3212	38	\$326,376,968
Millwork, Windows, Wood Products 3219	325	\$1,180,603,603
Paper Products 322	111	\$1,686,491,328
Pulp & Paper Mills 3221	29	\$854,551,536
Other Paper Products 3222	82	\$831,939,792
Commercial Printing 323	815	\$204,490,078
Petroleum & Coal Products 324	36	\$3,822,894,158
Petroleum Refining 32411	13	\$3,518,462,299
Asphalt/petroleum/coal Products 32412, 32419	23	\$304,431,859
Chemicals 325	565	\$1,499,714,291
Chemicals, Pesticides & Fertilizers 3251, 3253	87	\$508,489,018
Resins, Synthetic Fibers & Filaments 3252	32	\$225,375,857
Pharmaceuticals 3254	252	\$583,331,708
Paint, Coating & Adhesives 3255	29	\$22,393,545
Soap, Cleaning Compound & Toiletries 3256	110	\$56,820,475
Other Chemical Products 3259	55	\$103,303,688

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Current Units	Gross Business Income
Plastics & Rubber Products 326	258	\$766,499,557
Nonmetallic Minerals 327	290	\$704,797,243
Primary Metals 331	123	\$717,794,646
Iron & Steel Mills 3311, 3312	54	\$362,348,058
Aluminum Smelting 3313	16	\$113,587,628
Other Nonferrous Metals 3314	23	\$46,690,908
Foundries 3315	30	\$195,168,052
Fabricated Metal Products 332	1,287	\$2,048,562,997
Machinery 333	737	\$1,679,901,992
Farm & Construction Implements 3331	111	\$166,185,408
Industrial Machinery 3332	139	\$404,047,008
Commercial & Other Equipment 3333-3336 & 3339	487	\$1,109,669,576
Computers & Electronics 334	554	\$3,778,880,933
Computer Hardware 3341	44	\$104,772,767
Telephone & Communications Equipment 3342	67	\$608,849,339
Audio & Video Equipment 3343	31	\$37,262,213
Semiconductors 3344	97	\$806,034,534
Instruments 3345	273	\$2,203,465,165
Software, Other Magnetic & Optical Media 3346	42	\$18,496,915
Electrical Equipment & Appliances 335	197	\$1,231,519,193
Lighting Equipment 3351	52	\$37,016,799
Household Appliances 3352	18	\$9,945,176
Other Electric Equipment 3353, 3359	127	\$1,184,557,218
Transportation Equipment 336	510	\$16,364,731,928
Motor Vehicles & Parts 3361, 3362, 3363	158	\$662,614,605
Aircraft, Aerospace & Parts 3364	132	\$15,263,108,541
Ships & Boats 3366	162	\$383,681,773
Railroad, Other Transportation Equip. 3365, 3369	58	\$55,327,009
Furniture & Related Products 337	489	\$410,108,661
Other Manufacturing 339	1,508	\$1,611,078,072
Other Medical Equip & Supplies 339112, 339115	166	\$235,691,610
Dental Laboratories 339116	169	\$50,869,424
Sporting And Athletic Goods 33992	88	\$127,224,654
All Other Miscellaneous Mfg 3399 Not Listed Above	1,085	\$1,197,292,384
<b>Total:</b>	<b>11,245</b>	<b>\$45,746,011,417</b>
<b>Wholesale Trade 42</b>		
Durable Goods 423	9,117	\$24,764,991,760
Motor Vehicles & Parts 4231	626	\$4,393,686,821
Furniture & Home Furnishings 4232	493	\$428,638,267
Lumber & Construction Materials 4233	727	\$2,601,723,512
Professional & Commercial Equipment 4234	1,649	\$4,681,548,869
Metal & Mineral (except Petroleum) 4235	293	\$1,004,459,922
Electrical Equipment 4236	1,130	\$2,733,354,244
Hardware, Plumbing, Heating Equipment 4237	563	\$1,635,115,152
Machinery & Equipment 4238	1,970	\$3,813,989,921
Sporting & Recreational Goods & Supplies 423910	391	\$397,920,320
Toy & Hobby Goods & Supplies 423920	106	\$1,207,443,260
Other Misc Durable Goods 423930, 423940, 423990	1,169	\$1,867,111,472
Nondurable Goods: 424	6,287	\$26,762,060,091
Paper & Paper Products 4241	262	\$594,252,367
Drugs & Sundries 4242	470	\$4,201,416,705
Apparel 4243	428	\$824,333,705
Food Products 4244	1,861	\$10,834,503,074
Farm Products 4245	284	\$458,581,313
Chemicals & Plastics 4246	447	\$898,570,167
Petroleum Products 4247	159	\$4,469,433,834
Beer & Ale 424810	103	\$230,858,109
Wine & Distilled Alcoholic Beverages 424820	520	\$1,105,749,155
Farm Supplies 42491	250	\$1,111,924,798
Tobacco & Tobacco Products 42494	91	\$370,355,468
Other Misc Nondurable Goods 4249 Not Listed Above	1,412	\$1,662,081,396
Electronic Markets, Agents, Brokers 425	734	\$718,796,965
<b>Total:</b>	<b>16,138</b>	<b>\$52,245,848,816</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Current Units	Gross Business Income
<b>Retail Trade 44-45</b>		
Motor Vehicles & Parts 441	3,628	\$9,017,902,550
New & Used Auto Dealers 4411	1,483	\$7,047,469,862
Rv, Boat, Motorcycle Dealers 4412	543	\$715,191,217
Automotive Parts & Tires 4413	1,602	\$1,255,241,471
Bldg. Materials, Garden Supplies 444	3,098	\$3,158,777,519
Building Materials 4441	1,975	\$2,696,312,412
Lawn & Garden Supplies 4442	1,123	\$462,465,107
Food & Beverages (off-premises) 445	5,013	\$6,666,981,408
Grocery & Convenience Retailers 4451	2,410	\$5,895,562,110
Other Food Stores/specialty Foods 4452	1,638	\$579,614,599
Beer, Wine And Liquor Retailers 4453	965	\$191,804,699
Furniture, Home Furnishings, Electronics, And Appliance 449	4,563	\$5,026,896,868
Furniture & Home Furnishings 4491	1,924	\$1,014,616,628
Electronics & Appliances 4492	2,639	\$4,012,280,240
Electronic & Appliance Retailers 449210	2,639	\$4,012,280,240
Department Stores 451	24	\$192,895,263
General Merchandise Retailers 4552	3,709	\$10,420,060,252
Warehouse Clubs And Superstores 455211	9	\$9,853,769,275
All Other General Merchandise Retailers 455219	3,700	\$566,290,977
Drug Stores & Personal Care Retailers 456	4,092	\$4,283,087,545
Gas Stations (incl. Convenience Stores) 457	1,433	\$2,893,238,785
Apparel & Accessories 458	4,959	\$1,448,489,857
Clothing Retailers 4581	3,621	\$1,114,553,809
Shoe Retailers 4582	198	\$98,561,315
Jewelry & Luggage Retailers 4583	1140	\$235,374,733
Sporting Goods, Toy/hobby/book/music/misc 459	20,429	\$9,362,336,727
Sporting Goods 45911	1,717	\$820,758,057
Hobby & Toy Retailers 45912	789	\$506,486,796
Sewing Supplies 45913	326	\$60,519,245
Musical Instruments 45914	256	\$70,886,563
Book Retailers And News Dealers 4592	624	\$112,315,365
Miscellaneous Retailers 4599	16,717	\$7,791,370,701
<b>Total:</b>	<b>50,948</b>	<b>\$52,470,666,774</b>
<b>Transportation 48-492</b>		
Air Transportation 481	49	\$122,777,722
Railroads 482	15	\$57,119,229
Water Transportation 483	53	\$71,689,647
Truck Transportation 484	3,417	\$2,655,725,643
Transit & Ground Passenger Transport 485	328	\$287,030,154
Pipeline Transportation 486	7	\$32,909,840
Scenic & Sightseeing Transportation 487	112	\$20,714,536
Support Activities For Transportation 488	1,375	\$1,839,429,583
Postal Service, Couriers And Messengers 491, 492	575	\$495,402,359
<b>Total:</b>	<b>5,931</b>	<b>\$5,582,798,713</b>
<b>Warehousing &amp; Storage 493</b>		
<b>Total:</b>	<b>264</b>	<b>\$420,882,724</b>
<b>Information 51</b>		
Motion Picture Production 512	735	\$337,843,998
Publishing Industries 513	3,275	\$3,943,179,064
Newspapers 51311	59	\$12,084,863
Books & Periodicals 51312, 51313	345	\$142,874,349
Software 5132	2,799	\$3,304,568,913
Other Publishers 51314, 51319	72	\$483,650,939
Broadcasting And Content Providers 516	289	\$1,025,804,924
Telecommunications 517	702	\$3,110,359,880
Wired Telecommunications Carriers 517111	249	\$660,389,213
Wireless Telecommunications Carriers 517112, 517122	345	\$1,555,419,083
Satellite And Other Telecommunications 5174, 5178	108	\$894,551,584
Data Proc. Svcs., Hosting 518	740	\$1,764,006,035
Web Search, Libraries, Archives & Other Information Services 519	457	\$1,288,763,040
<b>Total:</b>	<b>6,198</b>	<b>\$11,469,956,941</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE



**Washington State Quarterly Business Review**

TABLE 1: TOTAL GROSS BUSINESS INCOME

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Current Units	Gross Business Income
<b>Finance, Insurance, Real Estate 52-53</b>		
Banks & Credit Unions 521, 522	1,563	\$7,945,406,053
Securities & Other Financial Investment 523, 525	2,673	\$4,408,638,895
Insurance Agents & Brokers 524	2,474	\$3,827,088,615
Real Estate Agents & Brokers 531	4,118	\$2,028,301,157
Rental Of Tangible Personal Property 532	1,979	\$1,830,974,846
Lessors Of Nonfinancial Intangibles 533	157	\$222,123,960
<b>Total:</b>	<b>12,964</b>	<b>\$20,262,533,526</b>
<b>Business, Personal And Other Services 54-92</b>		
Professional, Scientific & Technical Services 54	33,290	\$28,941,415,258
Legal Services 5411	4,078	\$1,946,588,178
Accounting Services 5412	2,864	\$1,504,793,625
Architectural Services 54131	932	\$535,704,604
Engineering Services 54133	1,741	\$1,916,947,068
Other Related Services 54132, 54134-54138	908	\$287,392,508
Specialized Design Services 5414	2,057	\$394,176,674
Computer System Design Services 5415	5,178	\$11,124,738,293
Consulting Services 5416	9,128	\$6,535,273,447
Scientific Research & Development Services 5417	393	\$2,214,535,508
Advertising & Public Relations 5418	987	\$564,553,114
Other Professional Services 5419	5,024	\$1,916,712,239
Management Services 55	344	\$339,223,665
Administrative & Support Services 561	15,790	\$14,436,650,414
Employment Services 5613	951	\$1,397,761,197
Travel Services 5615	373	\$5,211,267,578
Investigation & Security Services 5616	792	\$599,187,517
Building Services & Janitorial 5617	10,889	\$1,351,689,789
Other 5611, 5612, 5614, 5619	2,785	\$5,876,744,333
Waste Treatment/collection 562	782	\$1,416,734,825
Schools (public, Private, Technical) 61	2,871	\$822,066,916
Health Services 62	16,062	\$20,291,253,042
Ambulatory Health Care Services 621	12,955	\$9,535,400,873
Physicians 6211	2,909	\$3,348,609,077
Dentists 6212	2,948	\$1,335,153,117
Other Health Practitioners 6213	6,068	\$1,294,261,563
Outpatient Care Centers 6214	362	\$1,242,872,766
Medical & Diagnostic Laboratories 6215	169	\$557,282,717
Home Health Care 6216	297	\$1,189,243,090
Other Ambulatory Health Care 6219	202	\$567,978,543
Hospitals 622	129	\$8,922,720,098
Nursing & Retirement Homes 623	579	\$999,928,723
Social Services & Day Care 624	2,399	\$833,203,348
Arts, Entertainment, & Recreation 71	6,074	\$1,386,667,918
Performing Arts, Spectator Sports 711	2,547	\$495,826,292
Museums, Historical Sites, Etc. 712	94	\$25,625,028
Amusement, Gambling, Recreation 713	3,433	\$865,216,598
Accommodations 721	4,838	\$988,069,120
Restaurants, Food Services 7223, 7225	14,034	\$5,375,461,084
Drinking Places 7224	1,087	\$265,060,591
Auto Repair & Services 8111	6,042	\$1,135,834,345
Other Repair Services 8112-8114	3,516	\$761,859,735
Personal Services 812	8,899	\$1,104,592,435
Personal Care (barber, Beauty, Etc.) 8121	6,547	\$428,869,119
Death Care Services 8122	203	\$88,808,382
Laundry & Dry Cleaning 8123	530	\$152,566,101
Other Personal Services 8129	1,619	\$434,348,833
Religious, Civic & Other Organizations 813, 814	1054	\$363,133,666
Public Administration, 92	240	\$192,763,908
<b>Total:</b>	<b>114,923</b>	<b>\$77,820,786,922</b>
<b>Total All Industries</b>		
<b>Total:</b>	<b>269,108</b>	<b>\$295,941,098,054</b>

TABLE 1: TOTAL GROSS BUSINESS INCOME STATEWIDE

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
Quarter 1 2025

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	\$48,074,975	\$779,676	\$47,295,299	0.00484	\$228,909
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	\$2,529,271,885	\$113,943,773	\$2,415,328,112	0.00138	\$3,333,153
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	\$1,306,176,266	\$97,462,487	\$1,208,713,779	0.00275	\$3,323,963
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	\$1,189,543,557	\$211,152,171	\$978,391,386	0.00484	\$4,735,414
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	\$3,330,779,067	\$4,782,779	\$3,325,996,288	0.00138	\$4,589,875
6	Processing for Hire/Printing and Publishing	10	\$612,337,882	\$21,577,050	\$590,760,832	0.00484	\$2,859,282
7	Manufacturing	7	\$7,754,607,502	\$220,504,519	\$7,534,102,983	0.00484	\$36,465,058
8	Royalties	80	\$2,461,477,205	\$960,022,315	\$1,501,454,890	0.015	\$22,521,823
9	Wholesaling	3	\$76,550,344,041	\$21,695,201,984	\$54,855,142,057	0.00484	\$265,498,888
10	Whse-Radio/TV Brdcst-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	\$1,712,690,208	\$213,471,367	\$1,499,218,841	0.00484	\$7,256,219
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	\$7,504,135,962	\$3,853,399,725	\$3,650,736,237	0.015	\$54,761,044
12	For Profit Hospitals; Scientific R&D	135	\$505,791,561	\$268,564,267	\$237,227,294	0.015	\$3,558,409
13	Cleanup of Radioactive Waste for US Government	83	\$876,517,947	\$5,847,081	\$870,670,866	0.00471	\$4,100,860
14	Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4	\$11,700,744,872	\$2,911,005,551	\$8,789,739,321	0.015	\$131,846,090
15	Service and Other Activities (\$1 million or greater in prior year)	106	\$53,556,415,804	\$14,683,527,401	\$38,872,888,403	0.0175	\$680,275,547
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	\$0	\$0	\$4,534,643,924	0.012	\$54,415,727
17	Advanced Computing Surcharge	1001	\$0	\$0	\$0	0.0122	\$35,580,490
18	Gambling Contests of Chance (\$50,000 a year or greater)	192	\$148,602,871	\$60,517,294	\$88,085,577	0.0176	\$1,550,306
19	Retailing of Interstate Transportation Equip	19	\$347,040,913	\$44,546,643	\$302,494,270	0.00484	\$1,464,072
20	Travel Agent/Tour Operator (\$250,000 or less)	27	\$489,270,346	\$472,870,992	\$16,399,354	0.00275	\$45,098
21	Travel Agent/Tour Operator (Over \$250,000)	250	\$2,607,317,001	\$2,493,821,995	\$113,495,006	0.009	\$1,021,455
22	Retailing	2	\$90,748,010,454	\$20,705,622,103	\$70,042,388,351	0.00471	\$329,899,649
23	Non-Manufacturing Aerospace Product Development	188	\$114,434,563	\$1,569,812	\$112,864,751	0.009	\$1,015,783
24	Federal Aviation Administration (FAR) Repair Station	189	\$109,009,045	\$1,218,002	\$107,791,043	0.0029	\$313,025
25	Manufacturing of Aluminum Smelter	190	\$0	\$0	\$0	0.0029	\$0
26	Wholesaling of Manufactured Aluminum	191	\$0	\$0	\$0	0.0029	\$0
27	Manufacturing of Solar Energy Systems	127	\$0	\$0	\$0	0.00275	\$0
28	Wholesaling of Solar Energy Systems	128	\$51,434,515	\$35,562,115	\$15,872,400	0.00275	\$43,649
29	Manufacturing of Commercial Airplanes or Components	1005	\$4,904,539,139	\$4,725,482	\$4,899,813,657	0.00484	\$23,715,098
30	Wholesaling of Commercial Airplanes or Components	1006	\$4,164,974,029	\$2,818,093,719	\$1,346,880,310	0.00484	\$6,518,901
31	Retailing of Commercial Airplanes or Components	1007	\$5,362,277,871	\$3,104,091,294	\$2,258,186,577	0.00484	\$10,929,623
32	Manufacturing of Commercial Airplane Tooling	1008	\$32,964,361	\$29,031	\$32,935,330	0.00484	\$159,407
33	Wholesaling of Commercial Airplane Tooling	1009	\$32,111,084	\$11,328,998	\$20,782,086	0.00484	\$100,585
34	Retailing of Commercial Airplane Tooling	1010	\$44,514,674	\$21,900,131	\$22,614,543	0.00471	\$106,515
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	\$74,573,539	\$0	\$74,573,539	0.00342	\$255,340
38	Extracting Timber, Extracting for Hire Timber	301	\$275,997,108	\$3,567,491	\$272,429,617	0.00342	\$932,799
39	Manufacturing of Timber or Wood Products	302	\$1,041,462,605	\$80,343,911	\$961,118,694	0.00342	\$3,290,870
40	Wholesaling of Timber or Wood Products	303	\$2,805,426,551	\$1,391,224,648	\$1,414,201,903	0.00342	\$4,842,227
41	Sale of Standing Timber	304	\$12,869,865	\$0	\$12,869,865	0.00342	\$44,066
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	\$97,237,990	\$374,749	\$96,863,241	0.00275	\$266,374
	Total:		\$285,102,977,258	\$76,512,650,556	\$213,124,970,626		\$1,701,865,593
	State Sales Tax and Use Tax						
43	Retail Sales	1	\$91,853,577,948	\$38,204,697,678	\$53,648,880,270	0.065	\$3,487,177,218
44	Use Tax	5	\$2,531,007,463	\$0	\$2,531,007,463	0.065	\$164,515,485
45	Motor Vehicle Sales / Leases	120	\$4,190,613,146	\$0	\$4,190,613,146	0.003	\$12,571,839
46	Self-Produced Refinery Fuel Gas Use Tax	270	\$29,804,737	\$0	\$29,804,737	0.03852	\$1,148,078
	Total:		\$98,605,003,294	\$38,204,697,678	\$60,400,305,616		\$3,665,412,620
	State Public Utility Tax						
47	Water Distribution	60	\$416,449,265	\$23,662,346	\$392,786,919	0.05029	\$19,753,254
48	Sewer Collection	61	\$287,369,788	\$138,975,514	\$148,394,274	0.03852	\$5,716,147
49	Power	49	\$3,362,723,246	\$587,569,362	\$2,775,153,884	0.03873	\$107,492,811
50	Gas Distribution-Telegraph	26	\$961,327,305	\$745,582	\$960,581,723	0.03852	\$37,001,608
51	Motor Transportation-Railroad-Railroad Car	8	\$2,654,571,296	\$2,075,516,169	\$579,055,127	0.01926	\$11,152,602
52	Log Hauling Over Public Highways	125	\$63,041,968	\$24,059,368	\$38,982,600	0.0137	\$533,906
53	Urban Transportation/Vessels Under 65 ft	12	\$388,231,914	\$73,766,352	\$314,465,562	0.00642	\$2,018,869
54	Other Public Service Business	13	\$407,203,291	\$316,527,672	\$90,675,619	0.01926	\$1,746,412
	Total:		\$8,540,918,073	\$3,240,822,365	\$5,300,095,708		\$185,415,609

Washington State Quarterly Business Review  
Table 2: SUMMARY OF EXCISE TAX RETURNS  
Quarter 1 2025

Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	Other Taxes						
55	Litter Tax	36	\$26,873,369,394	\$0	\$26,873,369,394	0.00015	\$4,031,005
56	Tobacco Products/Cigars (less than \$0.69)	20	\$6,638,819	\$0	\$6,638,819	0.95	\$6,306,878
57	Cigar Tax (\$0.69 or more)	194	\$2,385,154	\$0	\$2,385,154	0.65	\$1,550,350
58	Little Cigar Tax (acetate integrated filters)	198	\$3,653,667	\$0	\$3,653,667	0.15125	\$552,617
59	Moist Snuff (1.2 oz. or less)	162	\$5,673,477	\$0	\$5,673,477	2.526	\$14,331,203
60	Moist Snuff (more than 1.2 oz.)	163	\$1,179,980	\$0	\$1,179,980	2.105	\$2,483,858
61	All Other Vapor Products	164	\$13,662,017	\$0	\$13,662,017	0.27	\$3,688,745
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	17,613,338	0	17,613,338	0.09	\$1,585,200
63	Spirits Sales to On-premises Licensees	251	\$43,159,405	\$1,555,603	\$41,603,802	0.137	\$5,699,721
64	Spirits Liter Sales to On-premises Licensees	253	2,170,941	0	2,170,941	2.4408	\$5,298,833
65	Spirits Sales to Consumers	252	191,185,618	211,810	190,973,808	0.205	\$39,149,631
66	Spirits Liter Sales to Consumers	254	\$8,905,079	\$0	\$8,905,079	3.7708	\$33,579,272
67	Refuse Collection	64	\$690,832,561	\$193,696,085	\$497,136,476	0.036	\$17,896,913
68	Hazardous Substance Tax by Value	65	\$640,310,996	\$10,773,343	\$629,537,653	0.007	\$4,406,764
69	Hazardous Substance Tax by Volume	81	\$55,855,169	\$0	\$55,855,169	1.48	\$82,665,650
70	Intermediate Care Facility	79	\$43,246,740	\$0	\$43,246,740	0.06	\$2,594,804
71	Solid Fuel Burning Device Fee	59	\$1,384	\$0	\$1,384	30	\$41,520
72	Syrup Tax	54	\$1,483,623	\$0	\$1,483,623	1	\$1,483,623
73	Tire Fee	73	\$1,081,421	\$0	\$1,081,421	0.9	\$973,279
74	Studded Tire Fee	77	\$7,530	\$0	\$7,530	4.5	\$33,885
75	Local 911 Wireline	793	\$1,467,482	\$0	\$1,467,482	0.95	\$1,394,108
76	Local 911 Wireless Tax	794	\$21,822,656	\$0	\$21,822,656	0.95	\$20,731,523
77	Local 911 VOIP Tax	795	\$3,210,651	\$0	\$3,210,651	0.95	\$3,050,118
78	Local 911 Prepaid Wireless Tax	796	\$2,798,114	\$0	\$2,798,114	0.95	\$2,658,208
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	\$1,467,482	\$0	\$1,467,482	0.4	\$586,993
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	\$21,822,677	\$0	\$21,822,677	0.4	\$8,729,071
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	\$3,279,834	\$0	\$3,279,834	0.4	\$1,311,934
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	\$2,873,114	\$0	\$2,873,114	0.4	\$1,149,246
	Total:		\$28,661,158,323	\$206,236,841	\$28,454,921,482		\$267,964,952

## 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  
Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
0100	ADAMS UNINC COUNTY	3,088	\$ 28,237,125	3,182	\$ 35,189,633	24.622%
0101	HATTON	281	\$ 201,890	294	\$ 184,762	-8.484%
0102	LIND	714	\$ 1,068,873	727	\$ 1,437,410	34.479%
0103	OTHELLO	4,061	\$ 54,133,227	4,104	\$ 54,781,263	1.197%
0104	RITZVILLE	2,345	\$ 14,373,702	2,350	\$ 16,183,040	12.588%
0105	WASHTUCNA	390	\$ 640,332	448	\$ 1,825,048	185.016%
<b>0199</b>	<b>ADAMS COUNTY</b>	<b>10,879</b>	<b>\$ 98,655,149</b>	<b>11,105</b>	<b>\$ 109,601,156</b>	<b>11.095%</b>
0200	ASOTIN UNINC COUNTY	4,210	\$ 27,431,842	4,441	\$ 28,456,279	3.734%
0201	ASOTIN CITY	1,347	\$ 6,280,063	1,375	\$ 3,015,609	-51.981%
0202	CLARKSTON	4,577	\$ 80,510,710	4,711	\$ 85,297,941	5.946%
<b>0299</b>	<b>ASOTIN COUNTY</b>	<b>10,134</b>	<b>\$ 114,222,615</b>	<b>10,527</b>	<b>\$ 116,769,829</b>	<b>2.230%</b>
0300	BENTON UNINC COUNTY	8,217	\$ 104,012,192	8,486	\$ 175,363,792	68.599%
0301	BENTON CITY	3,228	\$ 15,943,552	3,339	\$ 19,335,969	21.278%
0302	KENNEWICK	14,492	\$ 666,471,913	14,972	\$ 704,535,589	5.711%
0303	PROSSER	4,756	\$ 67,770,084	4,861	\$ 60,394,479	-10.883%
0304	RICHLAND	13,939	\$ 453,741,635	14,584	\$ 478,694,431	5.499%
0305	WEST RICHLAND	6,593	\$ 44,999,201	6,849	\$ 55,941,792	24.317%
<b>0399</b>	<b>BENTON COUNTY</b>	<b>51,225</b>	<b>\$ 1,352,938,577</b>	<b>53,091</b>	<b>\$ 1,494,266,052</b>	<b>10.446%</b>
0400	CHELAN UNINC COUNTY	9,239	\$ 163,681,276	9,773	\$ 190,450,122	16.354%
0401	CASHMERE	3,397	\$ 16,493,812	3,457	\$ 17,130,861	3.862%
0402	CHELAN CITY	4,570	\$ 56,568,991	4,696	\$ 51,371,894	-9.187%
0403	ENTIAT	1,658	\$ 4,732,737	1,635	\$ 3,900,557	-17.583%
0404	LEAVENWORTH	4,103	\$ 58,856,598	4,284	\$ 71,700,634	21.823%
0405	WENATCHEE	11,543	\$ 329,411,011	11,922	\$ 341,377,152	3.633%
<b>0499</b>	<b>CHELAN COUNTY</b>	<b>34,510</b>	<b>\$ 629,744,425</b>	<b>35,767</b>	<b>\$ 675,931,220</b>	<b>7.334%</b>
0500	CLALLAM UNINC COUNTY	9,218	\$ 176,718,116	9,747	\$ 182,520,187	3.283%
0501	FORKS	2,398	\$ 21,626,989	2,432	\$ 22,452,422	3.817%
0502	PORT ANGELES	8,623	\$ 114,862,016	8,890	\$ 123,977,482	7.936%
0503	SEQUIM	6,514	\$ 111,478,295	6,749	\$ 115,618,033	3.713%
<b>0599</b>	<b>CLALLAM COUNTY</b>	<b>26,753</b>	<b>\$ 424,685,416</b>	<b>27,818</b>	<b>\$ 444,568,124</b>	<b>4.682%</b>
0600	CLARK UNINC COUNTY	18,200	\$ 775,759,209	19,364	\$ 779,092,075	0.430%
0601	BATTLE GROUND	9,188	\$ 136,746,834	9,611	\$ 150,600,415	10.131%
0602	CAMAS	10,280	\$ 131,361,533	10,475	\$ 143,018,786	8.874%
0603	LA CENTER	3,930	\$ 18,691,910	4,200	\$ 21,241,102	13.638%
0604	RIDGEFIELD	8,004	\$ 101,268,453	8,418	\$ 124,591,277	23.031%
0605	VANCOUVER	22,483	\$ 1,502,153,638	23,414	\$ 1,497,680,396	-0.298%
0606	WASHOUGAL	7,697	\$ 78,293,548	7,925	\$ 82,384,758	5.225%
0607	YACOLT	2,055	\$ 5,204,979	2,214	\$ 5,775,682	10.965%
<b>0699</b>	<b>CLARK COUNTY</b>	<b>81,837</b>	<b>\$ 2,749,480,104</b>	<b>85,621</b>	<b>\$ 2,804,384,491</b>	<b>1.997%</b>
0700	COLUMBIA UNINC COUNTY	1,411	\$ 10,817,214	1,466	\$ 10,893,930	0.709%
0701	DAYTON	2,389	\$ 11,721,222	2,396	\$ 10,664,842	-9.013%
0702	STARBUCK	336	\$ 910,825	262	\$ 792,928	-12.944%
<b>0799</b>	<b>COLUMBIA COUNTY</b>	<b>4,136</b>	<b>\$ 23,449,261</b>	<b>4,124</b>	<b>\$ 22,351,700</b>	<b>-4.681%</b>

## WASHINGTON STATE

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

Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
0800	COWLITZ UNINC COUNTY	8,964	\$ 120,622,999	9,372	\$ 121,146,581	0.434%
0801	CASTLE ROCK	2,767	\$ 17,281,759	2,883	\$ 19,561,154	13.190%
0802	KALAMA	3,327	\$ 16,079,188	3,443	\$ 21,162,296	31.613%
0803	KELSO	6,025	\$ 112,640,957	6,284	\$ 97,133,085	-13.768%
0804	LONGVIEW	9,965	\$ 329,472,654	10,459	\$ 344,233,590	4.480%
0805	WOODLAND	5,176	\$ 69,434,391	5,462	\$ 66,860,987	-3.706%
<b>0899</b>	<b>COWLITZ COUNTY</b>	<b>36,224</b>	<b>\$ 665,531,948</b>	<b>37,903</b>	<b>\$ 670,097,693</b>	<b>0.686%</b>
0900	DOUGLAS UNINC COUNTY	7,052	\$ 213,974,525	7,438	\$ 217,616,814	1.702%
0901	BRIDGEPORT	881	\$ 4,431,808	897	\$ 3,229,091	-27.138%
0902	EAST WENATCHEE	6,333	\$ 129,055,557	6,478	\$ 123,770,401	-4.095%
0903	MANSFIELD	540	\$ 1,313,354	548	\$ 966,951	-26.375%
0904	ROCK ISLAND	1,308	\$ 4,312,317	1,474	\$ 3,580,592	-16.968%
0905	WATERVILLE	1,351	\$ 3,042,702	1,437	\$ 3,238,909	6.448%
<b>0999</b>	<b>DOUGLAS COUNTY</b>	<b>17,465</b>	<b>\$ 356,130,263</b>	<b>18,272</b>	<b>\$ 352,402,758</b>	<b>-1.047%</b>
1000	FERRY UNINC COUNTY	3,201	\$ 10,608,936	3,252	\$ 13,025,932	22.783%
1001	REPUBLIC	1,507	\$ 6,667,108	1,536	\$ 6,943,231	4.142%
<b>1099</b>	<b>FERRY COUNTY</b>	<b>4,708</b>	<b>\$ 17,276,044</b>	<b>4,788</b>	<b>\$ 19,969,163</b>	<b>15.589%</b>
1100	FRANKLIN UNINC COUNTY	5,336	\$ 73,681,799	5,672	\$ 70,166,630	-4.771%
1101	CONNELL	1,903	\$ 11,336,486	1,885	\$ 13,399,570	18.199%
1102	KAHLOTUS	394	\$ 521,314	377	\$ 344,091	-33.995%
1103	MESA	670	\$ 2,413,281	718	\$ 2,915,382	20.806%
1104	PASCO	12,506	\$ 583,462,061	13,039	\$ 592,459,169	1.542%
<b>1199</b>	<b>FRANKLIN COUNTY</b>	<b>20,809</b>	<b>\$ 671,414,941</b>	<b>21,691</b>	<b>\$ 679,284,842</b>	<b>1.172%</b>
1200	GARFIELD UNINC COUNTY	953	\$ 4,720,298	1,087	\$ 7,369,401	56.122%
1201	POMEROY	1,530	\$ 4,553,354	1,510	\$ 5,341,929	17.319%
<b>1299</b>	<b>GARFIELD COUNTY</b>	<b>2,483</b>	<b>\$ 9,273,652</b>	<b>2,597</b>	<b>\$ 12,711,330</b>	<b>37.069%</b>
1300	GRANT UNINC COUNTY	7,823	\$ 193,720,384	8,205	\$ 246,336,961	27.161%
1301	COULEE CITY	965	\$ 2,910,328	1,074	\$ 2,166,647	-25.553%
1302	ELECTRIC CITY	1,063	\$ 1,938,394	1,086	\$ 2,206,287	13.820%
1303	EPHRATA	4,865	\$ 61,062,600	4,981	\$ 64,902,750	6.289%
1304	GEORGE	1,163	\$ 6,279,570	1,179	\$ 6,478,587	3.169%
1305	GRAND COULEE	1,493	\$ 11,812,124	1,600	\$ 11,586,196	-1.913%
1306	HARTLINE	443	\$ 260,660	444	\$ 419,792	61.050%
1307	KRUPP	208	\$ 143,071	207	\$ 98,360	-31.251%
1308	MATTAWA	1,416	\$ 8,773,390	1,456	\$ 9,526,326	8.582%
1309	MOSES LAKE	9,453	\$ 293,856,686	9,799	\$ 294,006,442	0.051%
1310	QUINCY	3,890	\$ 178,226,310	3,902	\$ 200,920,243	12.733%
1311	ROYAL CITY	1,474	\$ 9,930,926	1,491	\$ 9,408,461	-5.261%
1312	SOAP LAKE	1,562	\$ 4,770,717	1,585	\$ 5,152,609	8.005%
1313	WARDEN	1,780	\$ 9,478,962	1,837	\$ 13,203,171	39.289%
1315	WILSON CREEK	452	\$ 533,623	429	\$ 533,247	-0.070%
<b>1399</b>	<b>GRANT COUNTY</b>	<b>38,050</b>	<b>\$ 783,697,745</b>	<b>39,275</b>	<b>\$ 866,946,079</b>	<b>10.623%</b>



## WASHINGTON STATE

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

Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
1400	GRAYS HARBOR UNINC COUNTY	7,013	\$ 87,366,110	7,406	\$ 93,180,759	6.655%
1401	ABERDEEN	6,320	\$ 140,432,568	6,614	\$ 151,962,834	8.211%
1402	COSMOPOLIS	1,511	\$ 3,471,615	1,439	\$ 4,062,562	17.022%
1403	ELMA	3,107	\$ 29,350,991	3,214	\$ 38,502,489	31.180%
1404	HOQUIAM	3,934	\$ 27,743,363	3,905	\$ 33,935,960	22.321%
1405	MCCLEARY	2,192	\$ 5,782,795	2,249	\$ 6,220,432	7.568%
1406	MONTESANO	3,604	\$ 22,260,265	3,759	\$ 20,544,917	-7.706%
1407	OAKVILLE	1,195	\$ 3,083,152	1,216	\$ 3,073,265	-0.321%
1408	WESTPORT	2,240	\$ 19,484,198	2,299	\$ 20,308,284	4.230%
1409	OCEAN SHORES	4,411	\$ 43,544,436	4,473	\$ 43,747,112	0.465%
<b>1499</b>	<b>GRAYS HARBOR COUNTY</b>	<b>35,527</b>	<b>\$ 382,519,493</b>	<b>36,574</b>	<b>\$ 415,538,614</b>	<b>8.632%</b>
1500	ISLAND UNINC COUNTY	13,069	\$ 238,660,136	13,763	\$ 244,002,958	2.239%
1501	COUPEVILLE	3,450	\$ 19,153,182	3,500	\$ 22,538,936	17.677%
1502	LANGLEY	2,956	\$ 14,000,094	3,015	\$ 16,192,214	15.658%
1503	OAK HARBOR	8,529	\$ 133,603,253	8,804	\$ 154,939,417	15.970%
<b>1599</b>	<b>ISLAND COUNTY</b>	<b>28,004</b>	<b>\$ 405,416,665</b>	<b>29,082</b>	<b>\$ 437,673,525</b>	<b>7.956%</b>
1600	JEFFERSON UNINC COUNTY	8,688	\$ 106,870,491	9,156	\$ 115,406,093	7.987%
1601	PORT TOWNSEND	7,248	\$ 89,181,536	7,726	\$ 92,969,081	4.247%
<b>1699</b>	<b>JEFFERSON COUNTY</b>	<b>15,936</b>	<b>\$ 196,052,027</b>	<b>16,882</b>	<b>\$ 208,375,174</b>	<b>6.286%</b>
1700	KING UNINC COUNTY	23,354	\$ 835,447,247	24,392	\$ 911,371,860	9.088%
1701	ALGONA	2,550	\$ 20,915,820	2,445	\$ 20,198,526	-3.429%
1702	AUBURN/KING	15,932	\$ 563,523,671	16,193	\$ 560,229,005	-0.585%
1703	BEAUX ARTS VILLAGE	1,176	\$ 2,753,898	1,258	\$ 4,130,649	49.993%
1704	BELLEVUE	25,267	\$ 2,304,386,982	25,997	\$ 2,358,101,140	2.331%
1705	BLACK DIAMOND	5,599	\$ 36,135,328	5,793	\$ 39,605,302	9.603%
1706	BOTHELL/KING	12,159	\$ 267,987,824	12,308	\$ 238,936,670	-10.840%
1707	CARNATION	3,668	\$ 17,211,190	3,706	\$ 19,425,170	12.864%
1708	CLYDE HILL	3,616	\$ 23,358,698	3,565	\$ 22,188,316	-5.010%
1709	DES MOINES	9,132	\$ 103,191,370	9,396	\$ 116,073,481	12.484%
1710	DUVALL	6,432	\$ 50,652,621	6,712	\$ 50,272,401	-0.751%
1711	ENUMCLAW	8,064	\$ 117,452,766	8,270	\$ 119,060,732	1.369%
1712	COVINGTON	7,994	\$ 154,010,393	8,221	\$ 150,933,205	-1.998%
1713	HUNTS POINT	1,258	\$ 13,740,696	1,348	\$ 14,915,534	8.550%
1714	ISSAQUAH	14,622	\$ 445,374,143	15,333	\$ 450,589,485	1.171%
1715	KENT	19,283	\$ 841,907,762	19,813	\$ 821,007,664	-2.482%
1716	KIRKLAND	20,627	\$ 920,918,476	21,379	\$ 930,961,691	1.091%
1717	LAKE FOREST PARK	6,928	\$ 45,010,838	7,480	\$ 51,666,333	14.786%
1718	MEDINA	4,225	\$ 50,754,503	4,519	\$ 50,188,776	-1.115%
1719	MERCER ISLAND	11,514	\$ 165,166,499	11,921	\$ 174,544,352	5.678%
1720	MAPLE VALLEY	10,008	\$ 121,485,135	10,235	\$ 122,281,700	0.656%
1721	NORMANDY PARK	5,151	\$ 25,580,291	5,366	\$ 28,454,150	11.235%
1722	NORTH BEND	7,319	\$ 87,530,222	7,555	\$ 82,124,956	-6.175%
1723	PACIFIC/KING	3,829	\$ 17,860,249	3,640	\$ 19,741,554	10.533%
1724	REDMOND	17,974	\$ 1,017,971,224	18,465	\$ 1,091,943,287	7.267%
1725	RENTON	18,851	\$ 967,973,462	19,442	\$ 924,300,915	-4.512%
1726	SEATTLE	48,949	\$ 7,979,407,187	49,957	\$ 7,778,565,976	-2.517%
1727	SKYKOMISH	623	\$ 2,533,025	630	\$ 2,432,076	-3.985%
1728	SNOQUALMIE	8,116	\$ 67,344,221	8,271	\$ 62,735,273	-6.844%
1729	TUKWILA	10,077	\$ 677,510,898	10,262	\$ 571,559,150	-15.638%
1730	YARROW POINT	1,995	\$ 9,116,973	2,026	\$ 13,936,353	52.862%



## WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
1731	MILTON/KING	2,101	\$ 9,711,762	1,950	\$ 33,286,007	242.739%
1732	FEDERAL WAY	15,174	\$ 524,835,289	15,617	\$ 513,707,799	-2.120%
1733	SEATAC	8,537	\$ 535,415,555	8,730	\$ 534,896,164	-0.097%
1734	BURIEN	11,917	\$ 278,065,852	12,282	\$ 296,236,600	6.535%
1735	WOODINVILLE	11,998	\$ 259,474,554	12,241	\$ 262,893,733	1.318%
1736	NEWCASTLE	6,421	\$ 48,841,661	6,721	\$ 51,291,622	5.016%
1737	SHORELINE	13,942	\$ 392,848,443	14,500	\$ 370,796,365	-5.613%
1738	KENMORE	9,627	\$ 94,878,433	9,991	\$ 94,578,255	-0.316%
1739	SAMMAMISH	13,075	\$ 187,758,812	13,669	\$ 205,970,176	9.699%
<b>1799</b>	<b>KING COUNTY</b>	<b>429,084</b>	<b>\$ 20,286,043,973</b>	<b>441,599</b>	<b>\$ 20,166,132,403</b>	<b>-0.591%</b>
1800	KITSAP UNINC COUNTY	18,884	\$ 715,744,710	19,822	\$ 770,922,025	7.709%
1801	BREMERTON	11,971	\$ 332,101,090	12,375	\$ 351,782,100	5.926%
1802	PORT ORCHARD	9,214	\$ 217,246,543	9,523	\$ 209,165,625	-3.720%
1803	POULSBO	8,870	\$ 144,584,536	9,239	\$ 142,972,545	-1.115%
1804	BAINBRIDGE ISLAND	11,025	\$ 168,768,804	11,414	\$ 169,444,796	0.401%
<b>1899</b>	<b>KITSAP COUNTY</b>	<b>59,964</b>	<b>\$ 1,578,445,683</b>	<b>62,373</b>	<b>\$ 1,644,287,091</b>	<b>4.171%</b>
1900	KITTITAS UNINC COUNTY	7,884	\$ 167,999,469	8,152	\$ 174,056,175	3.605%
1901	CLE ELUM	3,915	\$ 36,763,562	4,143	\$ 34,672,036	-5.689%
1902	ELLENSBURG	8,400	\$ 165,955,461	8,727	\$ 184,005,462	10.876%
1903	KITTITAS CITY	1,435	\$ 4,137,486	1,993	\$ 4,977,139	20.294%
1904	ROSLYN	1,768	\$ 5,562,005	1,875	\$ 5,787,372	4.052%
1905	SOUTH CLE ELUM	1,071	\$ 1,144,500	1,132	\$ 1,373,234	19.985%
<b>1999</b>	<b>KITTITAS COUNTY</b>	<b>24,473</b>	<b>\$ 381,562,483</b>	<b>26,022</b>	<b>\$ 404,871,418</b>	<b>6.109%</b>
2000	Klickitat UNINC COUNTY	6,277	\$ 57,885,500	6,649	\$ 111,207,897	92.117%
2001	BINGEN	1,444	\$ 7,069,934	1,450	\$ 8,539,289	20.783%
2002	GOLDENDALE	3,155	\$ 22,744,198	3,219	\$ 23,923,985	5.187%
2003	WHITE SALMON	2,987	\$ 14,735,906	3,089	\$ 14,769,107	0.225%
<b>2099</b>	<b>Klickitat County</b>	<b>13,863</b>	<b>\$ 102,435,538</b>	<b>14,407</b>	<b>\$ 158,440,278</b>	<b>54.673%</b>
2100	LEWIS UNINC COUNTY	9,847	\$ 179,267,512	10,306	\$ 189,232,784	5.559%
2101	CENTRALIA	7,130	\$ 119,056,074	7,159	\$ 131,698,929	10.619%
2102	CHEHALIS	6,518	\$ 172,017,140	6,687	\$ 169,286,230	-1.588%
2103	MORTON	1,893	\$ 12,325,491	1,822	\$ 10,800,284	-12.374%
2104	MOSSYROCK	1,204	\$ 3,718,253	1,143	\$ 3,738,522	0.545%
2105	NAPAVINE	2,078	\$ 15,582,750	2,050	\$ 16,054,708	3.029%
2106	PELL	854	\$ 1,813,250	916	\$ 1,898,611	4.708%
2107	TOLEDO	1,539	\$ 4,781,467	1,631	\$ 5,771,215	20.700%
2108	VADER	961	\$ 1,508,566	963	\$ 2,083,228	38.093%
2109	WINLOCK	2,211	\$ 10,463,515	2,431	\$ 11,660,274	11.437%
<b>2199</b>	<b>LEWIS COUNTY</b>	<b>34,235</b>	<b>\$ 520,534,018</b>	<b>35,108</b>	<b>\$ 542,224,785</b>	<b>4.167%</b>
2200	LINCOLN UNINC COUNTY	3,514	\$ 21,743,586	3,663	\$ 20,974,947	-3.535%
2201	ALMIRA	641	\$ 1,550,394	644	\$ 1,241,204	-19.943%
2202	CRESTON	542	\$ 881,679	569	\$ 634,740	-28.008%
2203	DAVENPORT	2,372	\$ 11,105,064	2,376	\$ 12,247,308	10.286%
2204	HARRINGTON	722	\$ 1,271,457	699	\$ 1,027,502	-19.187%
2205	ODESSA	1,284	\$ 3,131,496	1,223	\$ 3,354,480	7.121%
2206	REARDAN	930	\$ 1,813,495	919	\$ 3,217,534	77.422%
2207	SPRAGUE	743	\$ 1,812,217	665	\$ 1,104,504	-39.052%
2208	WILBUR	1,234	\$ 3,487,516	1,282	\$ 3,478,815	-0.249%
<b>2299</b>	<b>LINCOLN COUNTY</b>	<b>11,982</b>	<b>\$ 46,796,904</b>	<b>12,040</b>	<b>\$ 47,281,034</b>	<b>1.035%</b>

## WASHINGTON STATE

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

Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
2300	MASON UNINC COUNTY	11,281	\$ 196,600,554	11,718	\$ 202,022,005	2.758%
2301	SHELTON	6,040	\$ 80,461,400	6,042	\$ 87,071,100	8.215%
<b>2399</b>	<b>MASON COUNTY</b>	<b>17,321</b>	<b>\$ 277,061,954</b>	<b>17,760</b>	<b>\$ 289,093,105</b>	<b>4.342%</b>
2400	OKANOGAN UNINC COUNTY	6,724	\$ 63,115,716	7,008	\$ 60,339,087	-4.399%
2401	BREWSTER	1,775	\$ 12,709,369	1,817	\$ 12,226,014	-3.803%
2402	CONCONULLY	422	\$ 808,298	438	\$ 574,947	-28.869%
2403	COULEE DAM	1,073	\$ 2,776,804	1,029	\$ 2,362,456	-14.922%
2404	ELMER CITY	455	\$ 531,426	476	\$ 370,803	-30.225%
2405	NESPELEM	615	\$ 755,166	598	\$ 703,188	-6.883%
2406	OKANOGAN CITY	2,367	\$ 16,343,176	2,449	\$ 18,534,247	13.407%
2407	OMAK	3,696	\$ 61,305,054	3,722	\$ 58,841,096	-4.019%
2408	OROVILLE	2,594	\$ 9,758,750	2,570	\$ 10,193,806	4.458%
2409	PATEROS	881	\$ 2,538,586	887	\$ 2,593,241	2.153%
2410	RIVERSIDE	728	\$ 1,019,369	752	\$ 1,159,125	13.710%
2411	TONASKET	1,974	\$ 12,694,610	1,939	\$ 10,740,933	-15.390%
2412	TWISP	2,105	\$ 9,698,513	2,238	\$ 9,637,956	-0.624%
2413	WINTHROP	1,984	\$ 13,158,774	2,121	\$ 13,468,285	2.352%
<b>2499</b>	<b>OKANOGAN COUNTY</b>	<b>27,393</b>	<b>\$ 207,213,611</b>	<b>28,044</b>	<b>\$ 201,745,184</b>	<b>-2.639%</b>
2500	PACIFIC UNINC COUNTY	6,031	\$ 50,722,575	6,270	\$ 53,449,402	5.376%
2501	ILWACO	1,401	\$ 4,953,943	1,489	\$ 9,357,310	88.886%
2502	LONG BEACH	2,335	\$ 19,068,632	2,358	\$ 20,703,922	8.576%
2503	RAYMOND	2,591	\$ 14,930,106	2,795	\$ 14,304,847	-4.188%
2504	SOUTH BEND	1,412	\$ 6,429,066	1,477	\$ 7,104,468	10.505%
<b>2599</b>	<b>PACIFIC COUNTY</b>	<b>13,770</b>	<b>\$ 96,104,322</b>	<b>14,389</b>	<b>\$ 104,919,949</b>	<b>9.173%</b>
2600	PEND OREILLE UNINC COUNTY	4,124	\$ 23,235,663	4,426	\$ 24,938,985	7.331%
2601	CUSICK	572	\$ 856,932	627	\$ 826,733	-3.524%
2602	IONE	802	\$ 1,565,939	879	\$ 1,676,385	7.053%
2603	METALINE	390	\$ 358,268	364	\$ 333,212	-6.994%
2604	METALINE FALLS	661	\$ 805,439	644	\$ 827,370	2.723%
2605	NEWPORT	2,658	\$ 17,913,892	2,685	\$ 18,366,355	2.526%
<b>2699</b>	<b>PEND OREILLE COUNTY</b>	<b>9,207</b>	<b>\$ 44,736,133</b>	<b>9,625</b>	<b>\$ 46,969,040</b>	<b>4.991%</b>
2700	PIERCE UNINC COUNTY	24,283	\$ 1,444,984,732	25,506	\$ 1,457,259,822	0.849%
2701	BONNEY LAKE	9,323	\$ 213,383,237	9,605	\$ 193,544,849	-9.297%
2702	BUCKLEY	5,016	\$ 36,681,607	4,961	\$ 43,716,755	19.179%
2703	CARBONADO	896	\$ 1,215,979	950	\$ 1,418,675	16.669%
2704	DUPONT	5,489	\$ 35,789,063	5,624	\$ 37,722,284	5.402%
2705	EATONVILLE	3,274	\$ 16,731,807	3,445	\$ 17,968,801	7.393%
2706	FIFE	6,898	\$ 329,743,870	7,123	\$ 310,503,396	-5.835%
2707	FIRCREST	4,445	\$ 21,919,298	4,633	\$ 23,030,075	5.068%
2708	GIG HARBOR	11,009	\$ 223,197,005	11,402	\$ 224,359,561	0.521%
2709	MILTON/PIERCE	4,334	\$ 42,572,617	4,541	\$ 43,944,898	3.223%
2710	ORTING	4,754	\$ 27,839,251	4,914	\$ 29,233,997	5.010%
2711	PUYALLUP	15,239	\$ 667,454,201	15,854	\$ 711,814,066	6.646%
2712	ROY	2,093	\$ 6,713,787	2,044	\$ 7,749,001	15.419%
2713	RUSTON	1,751	\$ 11,115,201	1,864	\$ 12,440,106	11.920%
2714	SOUTH PRAIRIE	1,171	\$ 1,661,109	1,394	\$ 1,941,195	16.861%
2715	STEILACOOM	4,507	\$ 14,502,275	4,947	\$ 17,432,484	20.205%
2716	SUMNER	8,339	\$ 200,353,791	8,582	\$ 251,623,427	25.590%
2717	TACOMA	25,899	\$ 1,664,402,841	26,620	\$ 1,698,125,996	2.026%
2718	WILKESON	952	\$ 1,292,136	1,172	\$ 1,378,276	6.666%
2719	UNIVERSITY PLACE	9,860	\$ 115,834,126	10,172	\$ 117,541,011	1.474%
2720	EDGEWOOD	6,721	\$ 47,560,046	6,960	\$ 50,096,408	5.333%

## WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
2721	LAKEWOOD	13,163	\$ 391,648,689	13,670	\$ 410,366,797	4.779%
2723	PACIFIC/PIERCE	990	\$ 20,764,788	983	\$ 17,892,812	-13.831%
2724	AUBURN/PIERCE	4,643	\$ 29,524,827	4,684	\$ 29,103,484	-1.427%
<b>2799</b>	<b>PIERCE COUNTY</b>	<b>175,049</b>	<b>\$ 5,566,886,283</b>	<b>181,650</b>	<b>\$ 5,710,208,176</b>	<b>2.575%</b>
2800	SAN JUAN UNINC COUNTY	8,376	\$ 127,775,921	8,695	\$ 132,787,734	3.922%
2801	FRIDAY HARBOR	4,322	\$ 34,771,089	4,381	\$ 35,753,248	2.825%
<b>2899</b>	<b>SAN JUAN COUNTY</b>	<b>12,698</b>	<b>\$ 162,547,010</b>	<b>13,076</b>	<b>\$ 168,540,982</b>	<b>3.688%</b>
2900	SKAGIT UNINC COUNTY	11,213	\$ 189,436,878	11,679	\$ 187,093,501	-1.237%
2901	ANACORTES	9,417	\$ 137,688,879	9,828	\$ 151,573,973	10.084%
2902	BURLINGTON	7,059	\$ 261,714,547	7,289	\$ 269,517,107	2.981%
2903	CONCRETE	1,440	\$ 22,245,383	1,498	\$ 25,219,296	13.369%
2904	HAMILTON	577	\$ 5,697,757	663	\$ 11,722,984	105.747%
2905	LA CONNER	2,311	\$ 13,187,583	2,411	\$ 16,064,357	21.814%
2906	LYMAN	742	\$ 1,839,310	781	\$ 1,513,793	-17.698%
2907	MOUNT VERNON	10,894	\$ 265,911,655	11,310	\$ 264,330,262	-0.595%
2908	SEDRO WOOLLEY	6,147	\$ 61,646,377	6,377	\$ 73,481,883	19.199%
<b>2999</b>	<b>SKAGIT COUNTY</b>	<b>49,800</b>	<b>\$ 959,368,369</b>	<b>51,836</b>	<b>\$ 1,000,517,156</b>	<b>4.289%</b>
3000	SKAMANIA UNINC COUNTY	4,815	\$ 27,904,730	5,158	\$ 27,315,104	-2.113%
3001	NORTH BONNEVILLE	1,216	\$ 1,930,781	1,253	\$ 2,906,745	50.548%
3002	STEVENSON	2,284	\$ 18,249,301	2,315	\$ 16,005,308	-12.296%
<b>3099</b>	<b>SKAMANIA COUNTY</b>	<b>8,315</b>	<b>\$ 48,084,812</b>	<b>8,726</b>	<b>\$ 46,227,157</b>	<b>-3.863%</b>
3100	SNOHOMISH UNINC COUNTY	22,281	\$ 1,144,676,213	23,339	\$ 1,162,951,899	1.597%
3101	ARLINGTON	9,975	\$ 187,647,104	10,248	\$ 199,760,232	6.455%
3102	BRIER	4,450	\$ 17,004,797	4,575	\$ 15,869,511	-6.676%
3103	DARRINGTON	1,410	\$ 5,850,018	1,500	\$ 6,327,928	8.169%
3104	EDMONDS	14,361	\$ 315,739,242	14,721	\$ 320,837,287	1.615%
3105	EVERETT	20,155	\$ 1,008,671,712	20,592	\$ 961,721,794	-4.655%
3106	GOLD BAR	2,078	\$ 8,197,477	2,209	\$ 10,416,146	27.065%
3107	GRANITE FALLS	3,698	\$ 25,431,516	3,839	\$ 27,156,230	6.782%
3108	INDEX	644	\$ 1,022,889	644	\$ 978,045	-4.384%
3109	LAKE STEVENS	10,902	\$ 179,413,788	11,316	\$ 185,917,443	3.625%
3110	LYNNWOOD	14,946	\$ 760,190,710	15,266	\$ 742,951,438	-2.268%
3111	MARYSVILLE	13,462	\$ 459,779,320	14,001	\$ 498,532,727	8.429%
3112	MONROE	9,609	\$ 170,188,064	9,866	\$ 180,078,774	5.812%
3113	MOUNTLAKE TERRACE	8,602	\$ 100,895,384	8,858	\$ 97,697,548	-3.169%
3114	MUKILTEO	9,814	\$ 94,323,651	10,047	\$ 95,410,497	1.152%
3115	SNOHOMISH CITY	9,045	\$ 148,794,222	9,157	\$ 156,897,642	5.446%
3116	STANWOOD	6,233	\$ 69,033,425	6,452	\$ 67,270,961	-2.553%
3117	SULTAN	4,095	\$ 29,903,936	4,465	\$ 28,501,231	-4.691%
3118	WOODWAY	2,238	\$ 6,668,698	2,510	\$ 8,022,701	20.304%
3119	MILL CREEK	9,051	\$ 107,137,128	9,295	\$ 104,887,674	-2.100%
3120	BOTHELL/SNOHOMISH	10,497	\$ 207,175,586	10,764	\$ 206,020,267	-0.558%
<b>3199</b>	<b>SNOHOMISH COUNTY</b>	<b>187,546</b>	<b>\$ 5,047,744,880</b>	<b>193,664</b>	<b>\$ 5,078,207,975</b>	<b>0.603%</b>

## WASHINGTON STATE

Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties  
Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
3200	SPOKANE UNINC COUNTY	17,175	\$ 537,872,732	17,987	\$ 569,860,833	5.947%
3201	AIRWAY HEIGHTS	4,840	\$ 82,755,258	5,160	\$ 79,640,490	-3.764%
3202	CHENEY	5,632	\$ 51,535,354	5,789	\$ 59,505,116	15.465%
3203	DEER PARK	4,332	\$ 39,681,075	4,583	\$ 44,114,068	11.172%
3204	FAIRFIELD	849	\$ 1,211,144	882	\$ 1,829,555	51.060%
3205	LATAH	434	\$ 318,280	418	\$ 581,627	82.741%
3206	MEDICAL LAKE	3,161	\$ 22,499,836	3,256	\$ 16,201,686	-27.992%
3207	MILLWOOD	2,112	\$ 20,376,312	2,199	\$ 20,560,022	0.902%
3208	ROCKFORD	866	\$ 3,052,114	890	\$ 2,835,708	-7.090%
3209	SPANGLE	813	\$ 1,562,170	800	\$ 1,656,707	6.052%
3210	SPOKANE CITY	22,626	\$ 1,643,673,810	23,389	\$ 1,634,675,262	-0.547%
3211	WAVERLY	284	\$ 129,054	252	\$ 145,439	12.696%
3212	LIBERTY LAKE	7,471	\$ 158,402,613	7,953	\$ 174,159,748	9.948%
3213	SPOKANE VALLEY	15,971	\$ 810,956,720	16,502	\$ 842,242,945	3.858%
<b>3299</b>	<b>SPOKANE COUNTY</b>	<b>86,566</b>	<b>\$ 3,374,026,472</b>	<b>90,060</b>	<b>\$ 3,448,009,206</b>	<b>2.193%</b>
3300	STEVENS UNINC COUNTY	7,921	\$ 73,876,242	8,427	\$ 80,354,562	8.769%
3301	CHEWELAH	2,902	\$ 16,532,123	2,948	\$ 15,757,240	-4.687%
3302	COLVILLE	4,563	\$ 67,474,820	4,621	\$ 70,398,809	4.333%
3303	KETTLE FALLS	1,995	\$ 8,854,361	1,997	\$ 9,275,777	4.759%
3304	MARCUS	273	\$ 165,208	264	\$ 129,276	-21.750%
3305	NORTHPORT	1,153	\$ 1,477,481	1,095	\$ 1,612,013	9.105%
3306	SPRINGDALE	885	\$ 1,671,638	864	\$ 2,207,610	32.063%
<b>3399</b>	<b>STEVENS COUNTY</b>	<b>19,692</b>	<b>\$ 170,051,873</b>	<b>20,216</b>	<b>\$ 179,735,287</b>	<b>5.694%</b>
3400	THURSTON UNINC COUNTY	15,034	\$ 355,532,979	15,713	\$ 368,680,313	3.698%
3401	BUCODA	748	\$ 831,987	823	\$ 1,226,307	47.395%
3402	LACEY	13,383	\$ 429,418,901	13,502	\$ 420,843,416	-1.997%
3403	OLYMPIA	16,882	\$ 675,627,810	17,450	\$ 692,847,949	2.549%
3404	RAINIER	2,579	\$ 8,207,177	2,521	\$ 7,776,815	-5.244%
3405	TENINO	2,727	\$ 11,291,243	2,729	\$ 11,697,454	3.598%
3406	TUMWATER	9,912	\$ 261,341,949	10,180	\$ 254,825,411	-2.493%
3407	YELM	5,975	\$ 84,189,669	6,134	\$ 84,994,312	0.956%
<b>3499</b>	<b>THURSTON COUNTY</b>	<b>67,240</b>	<b>\$ 1,826,441,715</b>	<b>69,052</b>	<b>\$ 1,842,891,977</b>	<b>0.901%</b>
3500	WAHIAKUM UNINC COUNTY	2,615	\$ 8,263,245	2,819	\$ 9,360,683	13.281%
3501	CATHLAMET	1,641	\$ 4,340,870	1,620	\$ 5,139,544	18.399%
<b>3599</b>	<b>WAHIAKUM COUNTY</b>	<b>4,256</b>	<b>\$ 12,604,115</b>	<b>4,439</b>	<b>\$ 14,500,227</b>	<b>15.044%</b>
3600	WALLA WALLA UNINC COUNTY	6,747	\$ 78,527,521	7,153	\$ 75,610,868	-3.714%
3601	COLLEGE PLACE	4,632	\$ 51,541,757	4,800	\$ 51,319,725	-0.431%
3602	PRESCOTT	633	\$ 1,513,231	625	\$ 1,377,195	-8.990%
3603	WAITSBURG	1,460	\$ 3,005,273	1,426	\$ 3,439,556	14.451%
3604	WALLA WALLA CITY	10,279	\$ 198,293,491	10,628	\$ 216,644,386	9.254%
<b>3699</b>	<b>WALLA WALLA COUNTY</b>	<b>23,751</b>	<b>\$ 332,881,273</b>	<b>24,632</b>	<b>\$ 348,391,730</b>	<b>4.659%</b>
3700	WHATCOM UNINC COUNTY	14,470	\$ 307,627,067	15,133	\$ 298,743,125	-2.888%
3701	BELLINGHAM	18,371	\$ 877,190,475	19,044	\$ 880,101,500	0.332%
3702	BLAINE	8,765	\$ 61,187,680	8,514	\$ 57,630,303	-5.814%
3703	EVERSON	2,991	\$ 12,347,259	3,066	\$ 12,775,682	3.470%
3704	FERNDALE	7,798	\$ 99,232,428	8,197	\$ 94,084,958	-5.187%
3705	LYNDEN	7,743	\$ 104,186,206	7,864	\$ 97,095,222	-6.806%
3706	NOOKSACK	1,540	\$ 7,837,401	1,634	\$ 5,474,685	-30.147%
3707	SUMAS	4,032	\$ 11,175,436	3,872	\$ 11,408,310	2.084%
<b>3799</b>	<b>WHATCOM COUNTY</b>	<b>65,710</b>	<b>\$ 1,480,783,952</b>	<b>67,324</b>	<b>\$ 1,457,313,785</b>	<b>-1.585%</b>

WASHINGTON STATE

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

Q1 2025

LOCATION	LOCATION NAME	PREVIOUS YEAR		CURRENT YEAR		PERC CHANGE
		Q1 2024 COUNT	Q1 2024 TAXABLE	Q1 2025 COUNT	Q1 2025 TAXABLE	
3800	WHITMAN UNINC COUNTY	4,238	\$ 30,290,717	4,427	\$ 31,481,480	3.931%
3801	ALBION	1,099	\$ 805,893	775	\$ 578,943	-28.161%
3802	COLFAX	2,988	\$ 17,881,720	2,949	\$ 18,774,411	4.992%
3803	COLTON	775	\$ 725,582	820	\$ 989,523	36.376%
3804	ENDICOTT	534	\$ 618,465	560	\$ 649,165	4.964%
3805	FARMINGTON	403	\$ 245,492	414	\$ 265,442	8.127%
3806	GARFIELD	802	\$ 1,251,841	829	\$ 1,623,220	29.667%
3807	LA CROSSE	657	\$ 965,510	628	\$ 1,030,929	6.776%
3808	LAMONT	206	\$ 90,647	197	\$ 200,217	120.875%
3809	MALDEN	245	\$ 643,378	235	\$ 301,490	-53.140%
3810	OAKESDALE	778	\$ 1,037,182	798	\$ 1,171,088	12.911%
3811	PALOUSE	1,439	\$ 3,162,508	1,422	\$ 2,783,802	-11.975%
3812	PULLMAN	8,563	\$ 163,845,424	9,037	\$ 162,655,165	-0.726%
3813	ROSALIA	851	\$ 1,318,517	837	\$ 1,443,587	9.486%
3814	ST. JOHN	1,003	\$ 2,483,352	983	\$ 2,259,614	-9.010%
3815	TEKOA	924	\$ 2,465,320	961	\$ 2,024,723	-17.872%
3816	UNIONTOWN	565	\$ 849,000	633	\$ 995,000	17.197%
<b>3899</b>	<b>WHITMAN COUNTY</b>	<b>26,070</b>	<b>\$ 228,680,548</b>	<b>26,505</b>	<b>\$ 229,227,799</b>	<b>0.239%</b>
3900	YAKIMA UNINC COUNTY	10,275	\$ 215,597,513	10,753	\$ 200,524,009	-6.992%
3901	GRANDVIEW	3,469	\$ 39,338,874	3,584	\$ 40,091,814	1.914%
3902	GRANGER	1,564	\$ 15,517,923	1,622	\$ 14,894,909	-4.015%
3903	HARRAH	611	\$ 1,930,544	629	\$ 991,793	-48.626%
3904	MABTON	1,000	\$ 3,046,722	968	\$ 3,380,680	10.961%
3905	MOXEE CITY	2,660	\$ 14,771,711	2,751	\$ 13,370,755	-9.484%
3906	NACHES	1,847	\$ 8,789,022	1,807	\$ 8,210,275	-6.585%
3907	SELAH	4,740	\$ 46,070,855	5,022	\$ 48,383,986	5.021%
3908	SUNNYSIDE	5,009	\$ 106,897,757	5,023	\$ 102,767,738	-3.864%
3909	TIETON	1,120	\$ 3,905,354	1,136	\$ 3,685,639	-5.626%
3910	TOPPENISH	2,660	\$ 27,467,870	2,695	\$ 27,376,120	-0.334%
3911	UNION GAP	3,449	\$ 161,035,328	3,640	\$ 164,749,324	2.306%
3912	WAPATO	2,043	\$ 10,885,121	2,038	\$ 12,797,323	17.567%
3913	YAKIMA CITY	14,233	\$ 610,037,995	14,478	\$ 574,360,197	-5.848%
3914	ZILLAH	2,583	\$ 13,052,358	2,668	\$ 14,524,119	11.276%
<b>3999</b>	<b>YAKIMA COUNTY</b>	<b>57,263</b>	<b>\$ 1,278,344,947</b>	<b>58,814</b>	<b>\$ 1,230,108,681</b>	<b>-3.773%</b>
<b>9999</b>	<b>Grand Total</b>	<b>1,843,928</b>	<b>\$ 52,909,869,193</b>	<b>1,906,478</b>	<b>\$ 53,690,716,175</b>	<b>1.476%</b>

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
<b>Agriculture, Forestry, Fishing 11</b>			
Crop & Animal Production 111,112	\$611,067,441	\$417,844,957	\$1,956,067
Forestry & Logging 113	\$302,065,536	\$279,611,622	\$1,078,575
Fishing & Hunting 114	\$62,191,735	\$25,657,128	\$145,221
Ag & Forestry Support Activities 115	\$196,723,743	\$109,071,768	\$1,091,914
<b>Total:</b>	<b>\$1,172,048,455</b>	<b>\$832,185,475</b>	<b>\$4,271,777</b>
<b>Mining 21</b>			
Sand & Gravel, Quarrying 2123	\$76,862,141	\$74,225,097	\$430,486
Other Extraction & Support Act. 211, 2121, 2122, 213	\$484,011,708	\$473,517,525	\$2,344,009
<b>Total:</b>	<b>\$560,873,849</b>	<b>\$547,742,622</b>	<b>\$2,774,495</b>
<b>Utilities 22</b>			
Hydroelectric Power Generation 221111	\$22,624,610	\$14,038,331	\$187,472
Alternative Power Generation 221114-221117	\$20,726,138	\$12,139,128	\$70,822
Other Electric Power Generation 221112, 221113, 221118	\$17,568,337	\$12,011,340	\$76,700
Electric Power Generation & Trans. 221121, 221122	\$257,107,045	\$155,538,744	\$2,494,288
Natural Gas Distribution 2212	\$1,433,440,883	\$1,091,395,696	\$5,350,937
Water & Sewer 2213	\$660,141,658	\$573,350,400	\$9,499,941
<b>Total:</b>	<b>\$2,411,608,671</b>	<b>\$1,858,473,639</b>	<b>\$17,680,160</b>
<b>Construction 23</b>			
Residential Building & Remodeling 2361	\$4,750,525,375	\$4,372,592,596	\$21,665,275
Nonresidential Building 2362	\$4,196,980,858	\$3,600,807,756	\$17,414,133
Heavy Construction & Highways 237	\$2,143,873,088	\$1,781,734,358	\$9,498,284
Special Trade Contractors 238	\$9,651,105,171	\$8,537,136,425	\$42,438,096
Electrical 23821	\$2,042,323,527	\$1,828,313,475	\$9,132,216
Plumbing & Heating 23822	\$2,084,226,919	\$1,889,765,177	\$9,305,107
Painting 23832	\$303,314,807	\$288,257,831	\$1,407,827
Masonry/drywall 23814, 23831	\$493,498,556	\$458,822,132	\$2,214,827
Roofing 23816	\$464,323,265	\$419,877,883	\$2,006,840
Other Contractors 238 Not Listed Above	\$4,263,418,097	\$3,652,099,927	\$18,371,279
<b>Total:</b>	<b>\$20,742,484,492</b>	<b>\$18,292,271,135</b>	<b>\$91,015,788</b>
<b>Manufacturing 31-33</b>			
Food Products 311	\$5,900,233,111	\$2,284,748,694	\$8,638,865
Milling Of Grains 3112	\$245,615,556	\$108,268,312	\$488,149
Fruits & Vegetables 3114	\$1,708,677,724	\$161,897,611	\$780,862
Dairy Products 3115	\$757,259,295	\$107,680,711	\$525,426
Meat Products 3116	\$658,841,623	\$657,089,609	\$985,806
Seafood Products 3117	\$744,983,119	\$128,053,395	\$622,264
Bakery Products 3118	\$637,816,034	\$339,025,169	\$1,654,945
Other Food Items 3111, 3113, 3119	\$1,147,039,760	\$782,733,887	\$3,581,413
Beverages 312	\$612,598,988	\$391,919,539	\$1,904,603
Textiles 313,314	\$187,529,442	\$105,583,965	\$519,364
Apparel 315	\$50,914,721	\$31,533,370	\$155,939
Leather & Allied Products 316	\$40,546,536	\$19,837,886	\$98,089
Lumber & Wood Products 321	\$2,421,358,103	\$1,493,671,773	\$5,973,463
Sawmills 3211	\$914,998,896	\$565,798,839	\$2,010,085
Plywood & Trusses 3212	\$326,376,968	\$188,560,837	\$748,046
Millwork, Windows, Wood Products 3219	\$1,179,982,239	\$739,312,097	\$3,215,332
Paper Products 322	\$1,686,283,016	\$1,065,616,880	\$4,246,789
Pulp & Paper Mills 3221	\$854,418,264	\$507,757,989	\$1,832,391

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	\$831,864,752	\$557,858,891	\$2,414,398
Commercial Printing 323	\$204,489,948	\$164,846,132	\$819,972
Petroleum & Coal Products 324	\$3,822,894,158	\$3,507,034,091	\$17,109,028
Petroleum Refining 32411	\$3,518,462,299	\$3,333,699,506	\$16,253,914
Asphalt/petroleum/coal Products 32412, 32419	\$304,431,859	\$173,334,585	\$855,114
Chemicals 325	\$1,499,269,454	\$1,019,145,678	\$4,999,735
Chemicals, Pesticides & Fertilizers 3251, 3253	\$508,044,181	\$355,631,075	\$1,740,157
Resins, Synthetic Fibers & Filaments 3252	\$225,375,857	\$142,017,653	\$689,130
Pharmaceuticals 3254	\$583,331,708	\$389,943,735	\$1,932,315
Paint, Coating & Adhesives 3255	\$22,393,545	\$14,598,773	\$70,880
Soap, Cleaning Compound & Toiletries 3256	\$56,820,475	\$35,685,552	\$172,857
Other Chemical Products 3259	\$103,303,688	\$81,268,890	\$394,396
Plastics & Rubber Products 326	\$765,722,637	\$498,022,937	\$2,412,133
Nonmetallic Minerals 327	\$704,730,483	\$522,725,758	\$2,628,382
Primary Metals 331	\$717,794,646	\$449,151,333	\$2,198,947
Iron & Steel Mills 3311, 3312	\$362,348,058	\$225,007,402	\$1,088,678
Aluminum Smelting 3313	\$113,587,628	\$74,023,907	\$358,870
Other Nonferrous Metals 3314	\$46,690,908	\$44,352,705	\$237,600
Foundries 3315	\$195,168,052	\$105,767,319	\$513,799
Fabricated Metal Products 332	\$2,048,501,218	\$1,372,442,507	\$6,667,496
Machinery 333	\$1,678,863,702	\$913,203,429	\$4,523,353
Farm & Construction Implements 3331	\$166,185,408	\$93,722,065	\$452,967
Industrial Machinery 3332	\$404,047,008	\$175,286,091	\$886,979
Commercial & Other Equipment 3333-3336 & 3339	\$1,108,631,286	\$644,195,273	\$3,183,407
Computers & Electronics 334	\$3,778,880,933	\$2,164,451,794	\$13,749,102
Computer Hardware 3341	\$104,772,767	\$89,621,447	\$569,638
Telephone & Communications Equipment 3342	\$608,849,339	\$433,226,337	\$4,800,285
Audio & Video Equipment 3343	\$37,262,213	\$15,835,538	\$76,392
Semiconductors 3344	\$806,034,534	\$341,356,292	\$1,426,891
Instruments 3345	\$2,203,465,165	\$1,268,130,299	\$6,710,418
Software, Other Magnetic & Optical Media 3346	\$18,496,915	\$16,281,881	\$165,478
Electrical Equipment & Appliances 335	\$1,231,519,193	\$400,772,231	\$1,971,271
Lighting Equipment 3351	\$37,016,799	\$12,678,470	\$61,385
Household Appliances 3352	\$9,945,176	\$6,326,169	\$30,507
Other Electric Equipment 3353, 3359	\$1,184,557,218	\$381,767,592	\$1,879,379
Transportation Equipment 336	\$16,364,731,928	\$8,785,643,337	\$42,827,092
Motor Vehicles & Parts 3361, 3362, 3363	\$662,614,605	\$431,455,097	\$2,091,625
Aircraft, Aerospace & Parts 3364	\$15,263,108,541	\$7,995,386,987	\$38,915,226
Ships & Boats 3366	\$383,681,773	\$311,045,865	\$1,587,514
Railroad, Other Transportation Equip. 3365, 3369	\$55,327,009	\$47,755,388	\$232,727
Furniture & Related Products 337	\$410,108,661	\$301,159,638	\$1,455,480
Other Manufacturing 339	\$1,609,029,690	\$984,333,607	\$4,957,769
Other Medical Equip & Supplies 339112, 339115	\$235,691,610	\$166,054,878	\$827,924
Dental Laboratories 339116	\$50,869,424	\$44,551,079	\$262,299
Sporting And Athletic Goods 33992	\$127,224,654	\$40,210,608	\$198,584
All Other Miscellaneous Mfg 3399 Not Listed Above	\$1,195,244,002	\$733,517,042	\$3,668,962
<b>Total:</b>	<b>\$45,736,000,568</b>	<b>\$26,475,844,579</b>	<b>\$127,856,872</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$24,760,357,144	\$18,731,343,105	\$95,950,203
Motor Vehicles & Parts 4231	\$4,393,686,821	\$3,800,479,436	\$19,050,392
Furniture & Home Furnishings 4232	\$428,638,267	\$349,733,325	\$1,710,494
Lumber & Construction Materials 4233	\$2,600,633,724	\$1,860,915,940	\$8,798,769

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	\$4,681,548,869	\$3,817,017,218	\$20,990,500
Metal & Mineral (except Petroleum) 4235	\$1,004,459,922	\$725,304,330	\$3,514,704
Electrical Equipment 4236	\$2,733,354,244	\$2,433,945,173	\$12,741,075
Hardware, Plumbing, Heating Equipment 4237	\$1,635,115,152	\$1,287,615,117	\$6,340,498
Machinery & Equipment 4238	\$3,813,825,556	\$2,996,445,407	\$14,845,953
Sporting & Recreational Goods & Supplies 423910	\$397,890,320	\$300,297,907	\$1,475,344
Toy & Hobby Goods & Supplies 423920	\$1,207,443,260	\$80,983,037	\$482,382
Other Misc Durable Goods 423930, 423940, 423990	\$1,863,761,009	\$1,078,606,215	\$6,000,092
Nondurable Goods: 424	\$26,728,971,126	\$20,538,449,731	\$85,380,270
Paper & Paper Products 4241	\$592,926,611	\$525,785,336	\$2,505,188
Drugs & Sundries 4242	\$4,201,416,705	\$4,106,417,261	\$9,671,761
Apparel 4243	\$824,333,705	\$310,293,453	\$1,552,289
Food Products 4244	\$10,812,612,673	\$7,154,186,048	\$30,177,856
Farm Products 4245	\$457,155,390	\$272,490,991	\$1,358,556
Chemicals & Plastics 4246	\$898,570,167	\$652,391,678	\$3,169,981
Petroleum Products 4247	\$4,463,987,425	\$4,087,923,666	\$20,461,963
Beer & Ale 424810	\$230,858,109	\$224,301,551	\$1,087,144
Wine & Distilled Alcoholic Beverages 424820	\$1,105,626,701	\$915,745,799	\$4,503,819
Farm Supplies 42491	\$1,109,619,254	\$620,304,657	\$3,061,128
Tobacco & Tobacco Products 42494	\$370,355,468	\$306,084,003	\$1,468,590
Other Misc Nondurable Goods 4249 Not Listed Above	\$1,661,508,918	\$1,362,525,288	\$6,361,995
Electronic Markets, Agents, Brokers 425	\$718,643,494	\$527,276,124	\$3,154,672
<b>Total:</b>	<b>\$52,207,971,764</b>	<b>\$39,797,068,960</b>	<b>\$184,485,145</b>
<b>Retail Trade 44-45</b>			
Motor Vehicles & Parts 441	\$9,017,612,994	\$8,038,937,269	\$41,922,831
New & Used Auto Dealers 4411	\$7,047,357,662	\$6,311,952,367	\$33,266,655
Rv, Boat, Motorcycle Dealers 4412	\$715,179,291	\$600,929,465	\$3,115,116
Automotive Parts & Tires 4413	\$1,255,076,041	\$1,126,055,437	\$5,541,060
Bldg. Materials, Garden Supplies 444	\$3,155,402,898	\$2,929,195,509	\$14,309,022
Building Materials 4441	\$2,695,166,066	\$2,518,218,252	\$12,270,811
Lawn & Garden Supplies 4442	\$460,236,832	\$410,977,257	\$2,038,211
Food & Beverages (off-premises) 445	\$6,662,283,454	\$6,248,797,795	\$31,046,221
Grocery & Convenience Retailers 4451	\$5,890,941,929	\$5,611,780,109	\$27,937,254
Other Food Stores/specialty Foods 4452	\$579,552,141	\$474,232,162	\$2,315,836
Beer, Wine And Liquor Retailers 4453	\$191,789,384	\$162,785,524	\$793,131
Furniture, Home Furnishings, Electronics, And Appliance 449	\$5,024,121,547	\$4,262,639,481	\$30,464,915
Furniture & Home Furnishings 4491	\$1,011,841,307	\$931,750,209	\$4,485,209
Electronics & Appliances 4492	\$4,012,280,240	\$3,330,889,272	\$25,979,706
Electronic & Appliance Retailers 449210	\$4,012,280,240	\$3,330,889,272	\$25,979,706
Department Stores 4551	\$192,895,263	\$190,788,756	\$922,474
General Merchandise Retailers 4552	\$10,419,194,474	\$7,073,777,790	\$33,905,175
Warehouse Clubs And Superstores 455211	\$9,853,769,275	\$6,600,826,331	\$31,514,589
All Other General Merchandise Retailers 455219	\$565,425,199	\$472,951,459	\$2,390,586
Drug Stores & Personal Care Retailers 456	\$4,283,087,545	\$4,010,593,877	\$19,651,681
Gas Stations (incl. Convenience Stores) 457	\$2,884,253,924	\$2,331,356,214	\$11,574,546
Apparel & Accessories 458	\$1,448,489,857	\$1,303,439,789	\$6,378,813
Clothing Retailers 4581	\$1,114,553,809	\$1,018,027,080	\$5,015,474
Shoe Retailers 4582	\$98,561,315	\$96,593,921	\$457,156
Jewelry & Luggage Retailers 4583	\$235,374,733	\$188,818,788	\$906,183
Sporting Goods, Toy/hobby/book/music/misc 459	\$9,359,401,585	\$5,723,087,087	\$42,095,414
Sporting Goods 45911	\$820,743,958	\$712,841,594	\$3,515,021
Hobby & Toy Retailers 45912	\$506,486,796	\$147,848,031	\$844,499

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX



**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	\$60,519,245	\$56,934,176	\$275,499
Musical Instruments 45914	\$70,703,633	\$55,630,705	\$329,209
Book Retailers And News Dealers 4592	\$112,315,365	\$81,072,659	\$441,742
Miscellaneous Retailers 4599	\$7,788,632,588	\$4,668,759,922	\$36,689,444
<b>Total:</b>	<b>\$52,446,743,541</b>	<b>\$42,112,613,567</b>	<b>\$232,271,092</b>
<b>Transportation 48-492</b>			
Air Transportation 481	\$110,995,902	\$105,534,856	\$1,083,827
Railroads 482	\$30,987,852	\$30,987,162	\$396,274
Water Transportation 483	\$37,283,285	\$18,929,342	\$189,402
Truck Transportation 484	\$370,855,996	\$311,490,783	\$2,483,115
Transit & Ground Passenger Transport 485	\$142,070,206	\$141,079,674	\$1,514,682
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	\$17,799,146	\$9,897,967	\$69,403
Support Activities For Transportation 488	\$1,352,782,625	\$1,235,900,714	\$8,067,208
Postal Service, Couriers And Messengers 491, 492	\$266,517,575	\$175,451,570	\$2,363,040
<b>Total:</b>	<b>\$2,340,007,532</b>	<b>\$2,039,217,447</b>	<b>\$16,194,301</b>
<b>Warehousing &amp; Storage 493</b>			
<b>Total:</b>	<b>\$396,863,071</b>	<b>\$322,036,186</b>	<b>\$1,907,380</b>
<b>Information 51</b>			
Motion Picture Production 512	\$337,832,592	\$269,479,021	\$3,596,966
Publishing Industries 513	\$3,943,030,751	\$2,807,378,163	\$29,004,754
Newspapers 51311	\$11,936,550	\$11,750,822	\$103,906
Books & Periodicals 51312, 51313	\$142,874,349	\$127,303,027	\$1,022,457
Software 5132	\$3,304,568,913	\$2,202,828,974	\$16,670,125
Other Publishers 51314, 51319	\$483,650,939	\$465,495,340	\$11,208,266
Broadcasting And Content Providers 516	\$1,025,804,924	\$833,886,410	\$13,190,304
Telecommunications 517	\$3,110,200,001	\$3,076,810,653	\$33,439,386
Wired Telecommunications Carriers 517111	\$660,229,334	\$656,916,111	\$6,555,532
Wireless Telecommunications Carriers 517112, 517122	\$1,555,419,083	\$1,532,695,494	\$13,782,218
Satellite And Other Telecommunications 5174, 5178	\$894,551,584	\$887,199,048	\$13,101,636
Data Proc. Svcs., Hosting 518	\$1,764,005,392	\$899,893,277	\$11,854,595
Web Search, Libraries, Archives & Other Information Services 519	\$1,288,763,040	\$1,092,482,423	\$23,853,716
<b>Total:</b>	<b>\$11,469,636,700</b>	<b>\$8,979,929,947</b>	<b>\$114,939,721</b>
<b>Finance, Insurance, Real Estate 52-53</b>			
Banks & Credit Unions 521, 522	\$7,945,406,053	\$6,689,961,850	\$156,426,485
Securities & Other Financial Investment 523, 525	\$4,368,956,660	\$3,237,483,085	\$61,223,236
Insurance Agents & Brokers 524	\$3,827,084,775	\$1,737,538,401	\$17,722,863
Real Estate Agents & Brokers 531	\$2,027,120,477	\$1,832,947,019	\$28,934,721
Rental Of Tangible Personal Property 532	\$1,823,750,700	\$1,653,648,824	\$9,057,862
Lessors Of Nonfinancial Intangibles 533	\$222,123,960	\$200,723,148	\$3,094,233
<b>Total:</b>	<b>\$20,214,442,625</b>	<b>\$15,352,302,327</b>	<b>\$276,459,400</b>
<b>Business, Personal And Other Services 54-92</b>			
Professional, Scientific & Technical Services 54	\$28,919,011,517	\$17,613,264,401	\$232,378,382
Legal Services 5411	\$1,946,588,015	\$1,824,378,556	\$30,640,471
Accounting Services 5412	\$1,504,641,525	\$1,346,756,001	\$23,056,074
Architectural Services 54131	\$535,704,604	\$443,160,196	\$7,511,646
Engineering Services 54133	\$1,916,947,068	\$1,639,012,754	\$21,746,842
Other Related Services 54132, 54134-54138	\$287,392,508	\$230,496,522	\$3,327,280

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 5: BUSINESS AND OCCUPATION TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	\$393,538,653	\$261,202,385	\$2,638,477
Computer System Design Services 5415	\$11,123,860,013	\$4,409,534,608	\$49,155,425
Consulting Services 5416	\$6,514,740,836	\$4,479,893,018	\$58,619,019
Scientific Research & Development Services 5417	\$2,214,535,508	\$938,728,783	\$7,064,093
Advertising & Public Relations 5418	\$564,534,611	\$425,375,502	\$6,058,553
Other Professional Services 5419	\$1,916,528,176	\$1,614,726,076	\$22,560,502
Management Services 55	\$338,190,083	\$240,748,945	\$4,015,547
Administrative & Support Services 561	\$14,408,545,736	\$8,073,713,816	\$91,564,564
Employment Services 5613	\$1,396,041,010	\$1,144,118,310	\$18,261,323
Travel Services 5615	\$5,209,775,566	\$321,776,944	\$4,287,637
Investigation & Security Services 5616	\$581,725,753	\$528,405,857	\$6,742,197
Building Services & Janitorial 5617	\$1,350,891,364	\$1,277,728,239	\$10,932,796
Other 5611, 5612, 5614, 5619	\$5,870,112,043	\$4,801,684,466	\$51,340,611
Waste Treatment/collection 562	\$1,398,005,965	\$1,336,083,852	\$15,515,666
Schools (public, Private, Technical) 61	\$821,558,826	\$500,084,468	\$7,386,761
Health Services 62	\$20,288,194,998	\$13,814,593,224	\$210,889,521
Ambulatory Health Care Services 621	\$9,532,606,126	\$7,993,727,072	\$129,486,622
Physicians 6211	\$3,348,608,677	\$2,597,841,061	\$43,659,472
Dentists 6212	\$1,335,153,117	\$1,322,453,060	\$22,565,065
Other Health Practitioners 6213	\$1,294,065,241	\$1,176,932,954	\$18,152,557
Outpatient Care Centers 6214	\$1,242,872,766	\$873,515,439	\$13,494,778
Medical & Diagnostic Laboratories 6215	\$557,282,717	\$302,863,188	\$4,966,564
Home Health Care 6216	\$1,189,243,090	\$1,163,439,874	\$17,622,065
Other Ambulatory Health Care 6219	\$565,380,518	\$556,681,496	\$9,026,121
Hospitals 622	\$8,922,720,098	\$4,507,224,007	\$66,114,831
Nursing & Retirement Homes 623	\$999,928,723	\$869,102,554	\$9,003,808
Social Services & Day Care 624	\$832,940,051	\$444,539,591	\$6,284,260
Arts, Entertainment, & Recreation 71	\$1,380,936,351	\$1,236,902,200	\$12,946,691
Performing Arts, Spectator Sports 711	\$495,825,342	\$417,084,348	\$6,324,533
Museums, Historical Sites, Etc. 712	\$25,436,908	\$11,980,220	\$133,890
Amusement, Gambling, Recreation 713	\$859,674,101	\$807,837,632	\$6,488,268
Accommodations 721	\$987,909,668	\$932,230,201	\$5,620,430
Restaurants, Food Services 7223, 7225	\$5,375,114,472	\$5,250,514,297	\$28,110,681
Drinking Places 7224	\$265,060,591	\$239,290,233	\$1,422,527
Auto Repair & Services 8111	\$1,131,935,405	\$1,091,221,465	\$5,405,795
Other Repair Services 8112-8114	\$760,601,415	\$558,296,119	\$2,996,515
Personal Services 812	\$1,102,766,146	\$1,020,473,520	\$12,238,465
Personal Care (barber, Beauty, Etc.) 8121	\$428,808,553	\$411,440,342	\$5,934,332
Death Care Services 8122	\$88,783,183	\$85,205,789	\$1,173,132
Laundry & Dry Cleaning 8123	\$152,560,517	\$150,104,092	\$1,073,242
Other Personal Services 8129	\$432,613,893	\$373,723,297	\$4,057,759
Religious, Civic & Other Organizations 813, 814	\$362,300,689	\$237,344,123	\$3,554,486
Public Administration, 92	\$161,366,851	\$151,163,706	\$2,265,649
<b>Total:</b>	<b>\$77,701,498,713</b>	<b>\$52,295,924,570</b>	<b>\$636,311,680</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$287,400,179,981</b>	<b>\$208,905,610,454</b>	<b>\$1,706,167,811</b>

TABLE 5: WASHINGTON BUSINESS AND OCCUPATION TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

\*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	\$6,749,808,356	\$5,194,484,476	\$337,641,595
New & Used Auto Dealers 4411	\$5,403,142,820	\$4,133,289,197	\$268,663,861
Rv, Boat, Motorcycle Dealers 4412	\$577,223,950	\$407,501,175	\$26,487,591
Automotive Parts & Tire 4413	\$769,441,586	\$653,694,104	\$42,490,143
Building Materials, Garden Equip & Supplies 444	\$2,092,719,788	\$1,927,854,102	\$125,310,537
Building Materials 4441	\$1,814,155,509	\$1,693,087,168	\$110,050,680
Lawn & Garden Supplies & Equipment 4442	\$278,564,279	\$234,766,934	\$15,259,857
Food & Beverage Stores 445	\$5,800,626,364	\$1,422,002,654	\$92,430,232
Grocery & Convenience Stores 4451	\$5,400,321,533	\$1,274,207,155	\$82,823,501
Other Food & Beverage Stores 4452, 4453	\$400,304,831	\$147,795,499	\$9,606,731
Furniture, Home Furnishings, Electronics, And Appliance 449	\$2,959,469,812	\$2,255,734,994	\$146,622,792
General Merchandise Stores 455	\$10,195,138,362	\$2,881,213,983	\$187,278,928
Department Stores 4551	\$190,949,842	\$185,560,914	\$12,061,459
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	\$10,004,188,520	\$2,695,653,069	\$175,217,469
Drug/health Retailers 456	\$3,306,588,637	\$702,277,465	\$45,648,068
Gas Stations & Convenience Stores W/pumps 457	\$2,300,989,865	\$603,887,559	\$39,252,680
Apparel & Accessories 458	\$1,300,004,570	\$1,166,720,640	\$75,836,871
Clothing & Shoe Retailers 4581, 4582	\$1,091,008,740	\$1,004,803,224	\$65,312,223
Jewelry & Luggage Stores 4583	\$208,995,830	\$161,917,416	\$10,524,648
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	\$6,958,329,834	\$5,677,758,089	\$369,054,468
Sporting Goods, Hobby Music, Misc Retailers 4591	\$946,336,508	\$748,111,115	\$48,627,243
Book/periodical/music Retailers 4592	\$99,577,104	\$71,202,705	\$4,628,193
Miscellaneous Retailers 4593-4599	\$5,912,416,222	\$4,858,444,269	\$315,799,032
<b>Total:</b>	<b>\$41,663,675,588</b>	<b>\$21,831,933,962</b>	<b>\$1,419,076,171</b>
<b>Agriculture, Forestry, Fishing 11</b>			
<b>Total:</b>	<b>\$93,474,617</b>	<b>\$43,238,338</b>	<b>\$2,810,503</b>
<b>Mining 21</b>			
<b>Total:</b>	<b>\$23,848,651</b>	<b>\$14,733,412</b>	<b>\$957,668</b>
<b>Utilities 22</b>			
<b>Total:</b>	<b>\$90,945,238</b>	<b>\$45,247,094</b>	<b>\$2,941,062</b>
<b>Construction 23</b>			
Construction Of Buildings 236	\$7,069,931,548	\$6,035,039,275	\$392,277,796
Heavy Construction & Highways 237	\$1,322,851,173	\$908,300,289	\$59,039,537
Special Trade Contractors 238	\$4,240,338,423	\$3,664,690,105	\$238,205,128
<b>Total:</b>	<b>\$12,633,121,144</b>	<b>\$10,608,029,669</b>	<b>\$689,522,461</b>
<b>Manufacturing 31-33</b>			
<b>Total:</b>	<b>\$3,564,412,719</b>	<b>\$863,753,802</b>	<b>\$56,144,013</b>
<b>Wholesale Trade 42</b>			
Durable Goods 423	\$5,458,595,781	\$2,921,832,131	\$189,919,162
Nondurable Goods 424	\$1,563,882,656	\$677,011,721	\$44,005,805
Electronic Markets, Agents & Brokers 425	\$69,435,785	\$35,151,181	\$2,284,821
<b>Total:</b>	<b>\$7,091,914,222</b>	<b>\$3,633,995,033</b>	<b>\$236,209,788</b>

TABLE 6: STATE RETAIL SALES TAX

**Washington State Quarterly Business Review**

TABLE 6: STATE RETAIL SALES TAX:\*

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

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

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
<b>Transportation &amp; Warehousing 48-49</b>			
<b>Total:</b>	<b>\$759,861,035</b>	<b>\$573,308,929</b>	<b>\$37,265,095</b>
<b>Information 51</b>			
<b>Total:</b>	<b>\$3,993,624,468</b>	<b>\$2,375,605,433</b>	<b>\$154,414,432</b>
<b>Finance, Insurance 52</b>			
<b>Total:</b>	<b>\$472,671,583</b>	<b>\$359,171,715</b>	<b>\$23,346,172</b>
<b>Real Estate, Rental/leasing 53</b>			
<b>Total:</b>	<b>\$1,317,062,574</b>	<b>\$1,122,295,238</b>	<b>\$72,949,213</b>
<b>Professional, Scientific &amp; Technical Services 54</b>			
<b>Total:</b>	<b>\$7,428,534,831</b>	<b>\$1,842,322,126</b>	<b>\$119,751,080</b>
<b>Management, Education &amp; Health Services 55-62</b>			
<b>Total:</b>	<b>\$4,616,688,507</b>	<b>\$3,053,765,065</b>	<b>\$198,494,951</b>
<b>Arts, Entertainment &amp; Recreation 71</b>			
<b>Total:</b>	<b>\$650,850,132</b>	<b>\$613,225,679</b>	<b>\$39,859,703</b>
<b>Accommodations &amp; Food Services 72</b>			
Accommodations 721	\$871,108,948	\$792,992,129	\$51,544,498
Restaurants, Food Services & Drinking Places 722	\$4,892,144,454	\$4,400,847,431	\$286,055,180
<b>Total:</b>	<b>\$5,763,253,402</b>	<b>\$5,193,839,560</b>	<b>\$337,599,678</b>
<b>Other Services 81</b>			
Repair & Maintenance 811	\$1,273,745,377	\$1,109,221,623	\$72,099,514
Personal Service 812	\$345,930,127	\$311,634,121	\$20,256,262
Religious, Civic & Other Organization 813, 814	\$43,060,055	\$29,626,691	\$1,925,727
<b>Total:</b>	<b>\$1,662,735,559</b>	<b>\$1,450,482,435</b>	<b>\$94,281,503</b>
<b>Public Administration 92</b>			
<b>Total:</b>	<b>\$26,903,678</b>	<b>\$23,932,780</b>	<b>\$1,555,628</b>
<b>Total All Industries</b>			
<b>Total:</b>	<b>\$91,853,577,948</b>	<b>\$53,648,880,270</b>	<b>\$3,487,179,121</b>

TABLE 6: STATE RETAIL SALES TAX

Washington State Quarterly Business Review

TABLE 7: PUBLIC UTILITY TAX

Statewide Amounts By Industry (NAICS)

Quarter 1 2025

Type of Utility	Rate	Gross	Taxable	State Tax
<b>Water Distribution</b>				
Water Supply	0	\$373,135,120	\$350,896,185	\$17,646,573
Miscellaneous	0	\$43,314,145	\$41,890,734	\$2,106,688
<b>Total:</b>	<b>5.03%</b>	<b>\$416,449,265</b>	<b>\$392,786,919</b>	<b>\$19,753,261</b>
<b>Sewer Collection</b>				
Sewerage Systems	0	\$168,089,584	\$70,369,960	\$2,710,652
Miscellaneous	0	\$119,280,204	\$78,024,314	\$3,005,493
<b>Total:</b>	<b>3.85%</b>	<b>\$287,369,788</b>	<b>\$148,394,274</b>	<b>\$5,716,145</b>
<b>Power</b>				
<b>Total:</b>	<b>3.87%</b>	<b>\$3,362,723,246</b>	<b>\$2,775,153,884</b>	<b>\$107,492,810</b>
<b>Gas Distribution/telegraph</b>				
<b>Total:</b>	<b>3.85%</b>	<b>\$961,327,305</b>	<b>\$960,581,723</b>	<b>\$37,001,608</b>
<b>Motor Transportation</b>				
Local/suburban Transit	0	\$244,887,465	\$102,428,991	\$1,972,784
Trucking	0	\$2,150,605,755	\$303,216,543	\$5,839,955
Railroads	0	\$25,615,456	\$21,032,220	\$405,081
Miscellaneous	0	\$233,462,620	\$152,377,373	\$2,934,786
<b>Total:</b>	<b>1.93%</b>	<b>\$2,654,571,296</b>	<b>\$579,055,127</b>	<b>\$11,152,606</b>
<b>Urban Transportation</b>				
Local/suburban Transit	0	\$93,440,266	\$86,075,978	\$552,612
Trucking	0	\$94,704,004	\$74,306,690	\$477,053
Miscellaneous	0	\$200,087,644	\$154,082,894	\$989,215
<b>Total:</b>	<b>0.64%</b>	<b>\$388,231,914</b>	<b>\$314,465,562</b>	<b>\$2,018,880</b>
<b>Other Public Service</b>				
Water Transport	0	\$91,242,008	\$31,242,945	\$601,739
Miscellaneous	0	\$315,961,283	\$59,432,674	\$1,144,672
<b>Total:</b>	<b>1.93%</b>	<b>\$407,203,291</b>	<b>\$90,675,619</b>	<b>\$1,746,411</b>
<b>Log Hauling Over Public Highways</b>				
<b>Total:</b>	<b>1.37%</b>	<b>\$63,041,968</b>	<b>\$38,982,600</b>	<b>\$533,902</b>
<b>Total Public Utility Taxes</b>				
<b>Total:</b>		<b>\$8,540,918,073</b>	<b>\$5,300,095,708</b>	<b>\$185,415,623</b>

TABLE 7: PUBLIC UTILITY TAX

## APPENDIX A: Frequently Asked Questions

<b><u>1. General Questions</u></b>	<b><u>Page</u></b>
i. What does a "D" in the data mean?.....	2
ii. What are reporting periods? .....	2
iii. Why is the QBR typically published six months after the end of the reporting period?.....	2
iv. Why doesn't the sum of the quarterly data for a given NAICS grouping equal the annual figure?.....	3
v. What is an accrual period?.....	3
vi. What is the difference between QBR tables 1 and 5?.....	3
 <b><u>2. SIC and NAICS codes</u></b>	
vii. What are SIC and NAICS codes?.....	4
viii. What is the difference between a SIC and a NAICS code?.....	4
ix. Can I get SIC code data after 2004?.....	4
x. Can I compare historical SIC data to NAICS data?.....	4
xi. What do I do if I need historical QBR data in the NAICS version?.....	5
 <b><u>3. Unit Counts</u></b>	
xii. What are units?.....	5
xiii. Why do the unit counts differ between quarterly and calendar year data?...	5
xiv. Can I add unit counts for 4 quarters to get the annual unit count?.....	5
 <b><u>4. Gross Business Income</u></b>	
xv. What is gross business income?.....	5
xvi. Can I get gross business income by location?.....	6
 <b><u>5. Business and Occupation (B&amp;O) Tax</u></b>	
xvii. What is the B&O tax?.....	6
xviii. Do cities levy a B&O tax?.....	6
xix. What is the difference between gross and taxable income?.....	6

xx. Does the B&O tax due amount account for any tax credits?.....	7
xxi. What are the state B&O tax rates?.....	7
xxii. Can I get B&O tax data by location?.....	7

## **6. Retail Sales and Use Tax**

xxiii. What is the retail sales tax?.....	7
xxiv. Are there exemptions to the retail sales and use taxes?.....	7
xxv. What is the difference between gross and taxable retail sales?.....	7
xxvi. Do the retail sales and use tax due amounts account for any credits?.....	8
xxvii. What are the state retail sales tax rates?.....	8

## **7. Public Utility Tax**

xxviii. What is the public utility tax?.....	8
xxix. What is operating income?.....	8
xxx. What is the difference between gross and taxable operating income?.....	8
xxxi. Does the public utility tax due amount account for any credits?.....	8
xxxii. What are the public utility tax rates?.....	8
xxxiii. Can I get public utility tax data by location?.....	9

---

## **1. General Questions**

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

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

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

### **ii. What are reporting periods?**

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

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

- **Two-Month Wait Period**

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

- **Data Checks**

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

- **Publication**

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

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

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

**v. What is an accrual period?**

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

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

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

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



## **2. SIC and NAICS Codes**

### **vii. What are SIC and NAICS codes?**

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

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

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

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

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

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

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

### **ix. Can I get SIC code data after 2004?**

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

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

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

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

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

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

**3. Unit Counts**

**xii. What are units?**

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

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

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

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

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

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

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

**4. Gross Business Income (GBI)**

**xv. What is gross business income?**

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

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

- **Exempt firms**

Many small firms, agricultural firms, and other select industries are not required to report taxes due to exemptions and filing thresholds. This, in turn, understates gross income figures.

- **Retail Sales Tax Requirements**

If a firm is not required to pay B&O taxes but makes retail sales of taxable goods and services, the firm must report its retail sales taxes. Therefore, while a small firm may be exempt from paying B&O taxes, it may have to report sales and use taxes. Because it only reports a portion of its gross income when it reports sales and use taxes, this understates gross income figures.

- **B&O Tax Implications**

The B&O tax applies at various stages in the chain of production (e.g. manufacturing, wholesaling, and retailing). For example, a manufacturer produces a widget and sells it to a wholesaler; the manufacturer pays manufacturing B&O tax on the income from the sale of the widget. The wholesaler then sells the same widget to a retailer and pays wholesaling B&O tax. And then finally, the retailer sells the widget to an end consumer and pays the retailing B&O tax. In effect, the income from the sale of that single widget was counted and taxed three times. Because of this "pyramiding" of the tax, gross income reported for B&O tax may not be compatible with other published data on income sources, like personal income.

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

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

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

**What is the B&O tax?**

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

**xviii. Do cities levy a B&O tax?**

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

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

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

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

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

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

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

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

For more information about the B&O tax visit the Department's web site at

<https://dor.wa.gov/find-taxes-rates/business-occupation-tax>

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

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

**6. Retail Sales and Use Tax:**

**xxiii. What is the retail sales tax?**

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

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

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

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

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

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

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

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

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

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

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

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

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

**7. Public Utility Tax**

**xxviii. What is the public utility tax?**

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

**xxix. What is operating income?**

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

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

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

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

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

**xxxii. What are the public utility tax rates?**

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

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

Rate information can be found at

<https://dor.wa.gov/find-taxes-rates/other-taxes/public-utility-tax>

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

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

**Still can't find what you are looking for?**

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

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

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