

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

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	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