

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
Agriculture, Forestry, Fishing 11			
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
Total:	\$1,172,048,455	\$832,185,475	\$4,271,777
Mining 21			
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
Total:	\$560,873,849	\$547,742,622	\$2,774,495
Utilities 22			
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
Total:	\$2,411,608,671	\$1,858,473,639	\$17,680,160
Construction 23			
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
Total:	\$20,742,484,492	\$18,292,271,135	\$91,015,788
Manufacturing 31-33			
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

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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
Total:	\$45,736,000,568	\$26,475,844,579	\$127,856,872
Wholesale Trade 42			
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

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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
Total:	\$52,207,971,764	\$39,797,068,960	\$184,485,145
Retail Trade 44-45			
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

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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
Total:	\$52,446,743,541	\$42,112,613,567	\$232,271,092
Transportation 48-492			
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
Total:	\$2,340,007,532	\$2,039,217,447	\$16,194,301
Warehousing & Storage 493			
Total:	\$396,863,071	\$322,036,186	\$1,907,380
Information 51			
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
Total:	\$11,469,636,700	\$8,979,929,947	\$114,939,721
Finance, Insurance, Real Estate 52-53			
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
Total:	\$20,214,442,625	\$15,352,302,327	\$276,459,400
Business, Personal And Other Services 54-92			
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

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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
Total:	\$77,701,498,713	\$52,295,924,570	\$636,311,680
Total All Industries			
Total:	\$287,400,179,981	\$208,905,610,454	\$1,706,167,811

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