WASHINGTON STATE DEPARTMENT OF REVENUE

QUARTERLY BUSINESS REVIEW

Quarter 2, 2025

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

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STATE OF WASHINGTON QUARTERLY BUSINESS REVIEW

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[1]North American Industry Classification System.

OVERVIEW

Table 1: TOTAL GROSS BUSINESS INCOME STATEWIDE BY INDUSTRY (NAICS[1])

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[2]. 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[1]) 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.

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[1] *North American Industry Classification System.*
[2] *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.*

Table 5: STATE BUSINESS AND OCCUPATION TAX BY INDUSTRY (NAICS[1])

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[2].

Table 6: STATE RETAIL SALES TAX BY INDUSTRY (NAICS[1])

*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[2].

*See Table 3-County and Table 4-City breakdown of Local TRS reported.

Table 7: STATE PUBLIC UTILITY TAX BY INDUSTRY (NAICS[1]) & 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.

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[1]North American Industry Classification System.

*[2]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.*

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TABLE 1: TOTAL GROSS BUSINESS INCOME
Statewide Amounts By Industry (NAICS)
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Industry and NAICS Number	Current Units	Gross Business Income
Agriculture, Forestry, Fishing 11		
Crop & Animal Production 111,112	898	$733,670,504
Forestry & Logging 113	474	$386,502,529
Fishing & Hunting 114	135	$77,525,915
Ag & Forestry Support Activities 115	517	$236,862,395
Total:	**2,024**	**$1,434,561,343**
Mining 21		
Sand & Gravel, Quarrying 2123	87	$95,985,359
Other Extraction & Support Act. 211, 2121, 2122, 213	47	$264,733,717
Total:	**134**	**$360,719,076**
Utilities 22		
Hydroelectric Power Generation 221111	14	$536,452,818
Alternative Power Generation 221114-221117	20	$67,710,958
Other Electric Power Generation 221112, 221113, 221118	8	$417,936,599
Electric Power Generation & Trans. 221121, 221122	65	$2,586,890,683
Natural Gas Distribution 2212	16	$1,437,406,190
Water & Sewer 2213	568	$1,571,725,835
Total:	**691**	**$6,618,123,083**
Construction 23		
Residential Building & Remodeling 2361	21,440	$5,349,959,338
Nonresidential Building 2362	848	$4,685,654,928
Heavy Construction & Highways 237	1,109	$2,617,707,850
Special Trade Contractors 238	26,620	$11,267,033,699
Electrical 23821	3,251	$2,250,613,994
Plumbing & Heating 23822	3,480	$2,356,955,550
Painting 23832	3,678	$418,411,835
Masonry/drywall 23814, 23831	1,600	$562,851,533
Roofing 23816	1,339	$653,129,250
Other Contractors 238 Not Listed Above	13,272	$5,025,071,537
Total:	**50,017**	**$23,920,355,815**
Manufacturing 31-33		
Food Products 311	1,707	$6,169,848,722
Milling Of Grains 3112	17	$245,235,485
Fruits & Vegetables 3114	77	$1,789,704,268
Dairy Products 3115	34	$782,568,600
Meat Products 3116	66	$745,541,853
Seafood Products 3117	48	$779,522,781
Bakery Products 3118	1099	$659,969,561
Other Food Items 3111, 3113, 3119	366	$1,167,306,174
Beverages 312	1,057	$745,697,045
Textiles 313,314	282	$199,398,050
Apparel 315	350	$49,485,491
Leather & Allied Products 316	43	$49,461,243
Lumber & Wood Products 321	441	$2,537,706,982
Sawmills 3211	70	$944,110,866
Plywood & Trusses 3212	39	$344,102,170
Millwork, Windows, Wood Products 3219	332	$1,249,493,946
Paper Products 322	113	$1,698,124,207
Pulp & Paper Mills 3221	29	$891,776,656
Other Paper Products 3222	84	$806,347,551
Commercial Printing 323	827	$218,347,475
Petroleum & Coal Products 324	38	$4,467,900,278

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Industry and NAICS Number	Current Units	Gross Business Income
Petroleum Refining 32411	14	$4,151,946,038
Asphalt/petroleum/coal Products 32412, 32419	24	$315,954,240
Chemicals 325	594	$1,804,139,021
Chemicals, Pesticides & Fertilizers 3251, 3253	93	$740,451,906
Resins, Synthetic Fibers & Filaments 3252	36	$193,328,910
Pharmaceuticals 3254	255	$669,474,603
Paint, Coating & Adhesives 3255	29	$25,094,173
Soap, Cleaning Compound & Toiletries 3256	121	$59,692,891
Other Chemical Products 3259	60	$116,096,538
Plastics & Rubber Products 326	265	$808,489,097
Nonmetallic Minerals 327	300	$938,009,384
Primary Metals 331	127	$708,583,522
Iron & Steel Mills 3311, 3312	57	$344,357,101
Aluminum Smelting 3313	17	$122,666,039
Other Nonferrous Metals 3314	25	$46,674,571
Foundries 3315	28	$194,885,811
Fabricated Metal Products 332	1,300	$2,177,383,172
Machinery 333	744	$1,732,401,542
Farm & Construction Implements 3331	110	$192,548,126
Industrial Machinery 3332	143	$404,605,352
Commercial & Other Equipment 3333-3336 & 3339	491	$1,135,248,064
Computers & Electronics 334	545	$3,897,650,504
Computer Hardware 3341	44	$78,478,309
Telephone & Communications Equipment 3342	61	$934,102,585
Audio & Video Equipment 3343	31	$41,338,356
Semiconductors 3344	91	$892,270,943
Instruments 3345	275	$1,918,892,922
Software, Other Magnetic & Optical Media 3346	43	$32,567,389
Electrical Equipment & Appliances 335	199	$1,509,848,455
Lighting Equipment 3351	53	$45,060,286
Household Appliances 3352	19	$9,121,329
Other Electric Equipment 3353, 3359	127	$1,455,666,840
Transportation Equipment 336	512	$18,641,684,821
Motor Vehicles & Parts 3361, 3362, 3363	156	$613,631,656
Aircraft, Aerospace & Parts 3364	126	$17,493,929,326
Ships & Boats 3366	171	$484,783,822
Railroad, Other Transportation Equip. 3365, 3369	59	$49,340,017
Furniture & Related Products 337	500	$443,266,005
Other Manufacturing 339	1,551	$1,730,596,753
Other Medical Equip & Supplies 339112, 339115	167	$217,750,837
Dental Laboratories 339116	172	$53,783,695
Sporting And Athletic Goods 33992	85	$138,382,552
All Other Miscellaneous Mfg 3399 Not Listed Above	1,127	$1,320,679,669
Total:	**11,495**	**$50,528,021,769**
Wholesale Trade 42		
Durable Goods 423	9,153	$28,568,134,234
Motor Vehicles & Parts 4231	630	$5,100,883,488
Furniture & Home Furnishings 4232	496	$421,965,435
Lumber & Construction Materials 4233	734	$2,952,840,863
Professional & Commercial Equipment 4234	1,645	$5,099,994,547
Metal & Mineral (except Petroleum) 4235	302	$1,106,992,424
Electrical Equipment 4236	1,125	$3,006,297,958
Hardware, Plumbing, Heating Equipment 4237	569	$1,890,630,514
Machinery & Equipment 4238	1,978	$4,332,995,224
Sporting & Recreational Goods & Supplies 423910	391	$423,108,047

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Industry and NAICS Number	Current Units	Gross Business Income
Toy & Hobby Goods & Supplies 423920	110	$2,244,352,767
Other Misc Durable Goods 423930, 423940, 423990	1,173	$1,988,072,967
Nondurable Goods: 424	6,330	$28,248,359,284
Paper & Paper Products 4241	260	$662,509,099
Drugs & Sundries 4242	479	$4,440,669,678
Apparel 4243	431	$802,703,280
Food Products 4244	1,872	$11,552,147,971
Farm Products 4245	281	$448,646,972
Chemicals & Plastics 4246	453	$985,947,167
Petroleum Products 4247	161	$4,127,864,657
Beer & Ale 424810	100	$285,177,529
Wine & Distilled Alcoholic Beverages 424820	519	$1,293,556,359
Farm Supplies 42491	264	$1,325,087,193
Tobacco & Tobacco Products 42494	86	$458,693,395
Other Misc Nondurable Goods 4249 Not Listed Above	1,424	$1,865,355,984
Electronic Markets, Agents, Brokers 425	751	$674,912,426
Total:	**16,234**	**$57,491,405,944**
Retail Trade 44-45		
Motor Vehicles & Parts 441	3,689	$9,758,749,223
New & Used Auto Dealers 4411	1,486	$7,460,155,619
Rv, Boat, Motorcycle Dealers 4412	555	$951,622,861
Automotive Parts & Tires 4413	1,648	$1,346,970,743
Bldg. Materials, Garden Supplies 444	3,319	$4,228,423,989
Building Materials 4441	2,035	$3,514,683,303
Lawn & Garden Supplies 4442	1,284	$713,740,686
Food & Beverages (off-premises) 445	5,338	$7,170,464,650
Grocery & Convenience Retailers 4451	2,449	$6,346,899,962
Other Food Stores/specialty Foods 4452	1,901	$611,655,363
Beer, Wine And Liquor Retailers 4453	988	$211,909,325
Furniture, Home Furnishings, Electronics, And Appliance 449	4,618	$5,676,226,104
Furniture & Home Furnishings 4491	1,948	$1,077,000,786
Electronics & Appliances 4492	2,670	$4,599,225,318
Electronic & Appliance Retailers 449210	2,670	$4,599,225,318
Department Stores 4551	25	$235,542,171
General Merchandise Retailers 4552	4,073	$11,548,227,381
Warehouse Clubs And Superstores 455211	9	$10,858,931,391
All Other General Merchandise Retailers 455219	4,064	$689,295,990
Drug Stores & Personal Care Retailers 456	4,276	$4,564,120,093
Gas Stations (incl. Convenience Stores) 457	1,426	$3,737,563,156
Apparel & Accessories 458	5,284	$1,627,294,154
Clothing Retailers 4581	3,822	$1,253,653,630
Shoe Retailers 4582	207	$111,624,477
Jewelry & Luggage Retailers 4583	1255	$262,016,047
Sporting Goods, Toy/hobby/book/music/misc 459	21,747	$10,161,058,311
Sporting Goods 45911	1,759	$864,352,588
Hobby & Toy Retailers 45912	856	$571,081,352
Sewing Supplies 45913	370	$39,957,704
Musical Instruments 45914	262	$70,131,306
Book Retailers And News Dealers 4592	632	$119,546,287
Miscellaneous Retailers 4599	17,868	$8,495,989,074
Total:	**53,795**	**$58,707,669,232**
Transportation 48-492		
Air Transportation 481	50	$125,367,132
Railroads 482	16	$62,437,064

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Industry and NAICS Number	Current Units	Gross Business Income
Water Transportation 483	55	$89,960,726
Truck Transportation 484	3,526	$2,833,400,540
Transit & Ground Passenger Transport 485	344	$288,600,118
Pipeline Transportation 486	7	$30,806,658
Scenic & Sightseeing Transportation 487	195	$95,749,364
Support Activities For Transportation 488	1,377	$1,924,666,352
Postal Service, Couriers And Messengers 491, 492	583	$594,000,886
Total:	**6,153**	**$6,044,988,840**
Warehousing & Storage 493		
Total:	**273**	**$385,498,171**
Information 51		
Publishing Industries 513	3,409	$4,364,270,915
Newspapers 51311	61	$11,997,737
Books & Periodicals 51312, 51313	359	$138,323,055
Software 5132	2,915	$3,650,152,146
Other Publishers 51314, 51319	74	$563,797,977
Motion Picture Production 512	765	$387,558,105
Broadcasting And Content Providers 516	301	$1,023,846,472
Telecommunications 517	716	$3,146,670,267
Wired Telecommunications Carriers 517111	249	$650,018,942
Wireless Telecommunications Carriers 517112, 517122	363	$1,618,937,225
Satellite And Other Telecommunications 5174, 5178	104	$877,714,100
Data Proc. Svcs., Hosting 518	747	$1,817,263,279
Web Search, Libraries, Archives & Other Information Services 519	453	$1,295,954,389
Total:	**6,391**	**$12,035,563,427**
Finance, Insurance, Real Estate 52-53		
Banks & Credit Unions 521, 522	1,591	$8,302,678,029
Securities & Other Financial Investment 523, 525	2,685	$4,187,177,437
Insurance Agents & Brokers 524	2,487	$3,851,367,525
Real Estate Agents & Brokers 531	4,209	$2,334,106,195
Rental Of Tangible Personal Property 532	2,145	$2,051,859,451
Lessors Of Nonfinancial Intangibles 533	166	$238,890,078
Total:	**13,283**	**$20,966,078,715**
Business, Personal And Other Services 54-92		
Professional, Scientific & Technical Services 54	34,785	$31,195,902,037
Legal Services 5411	4,144	$2,249,244,665
Accounting Services 5412	2,995	$1,490,880,797
Architectural Services 54131	951	$546,118,204
Engineering Services 54133	1,779	$2,015,209,471
Other Related Services 54132, 54134-54138	974	$292,208,709
Specialized Design Services 5414	2,146	$459,792,624
Computer System Design Services 5415	5,362	$11,814,320,316
Consulting Services 5416	9,635	$6,803,030,808
Scientific Research & Development Services 5417	407	$2,651,824,274
Advertising & Public Relations 5418	1010	$572,488,074
Other Professional Services 5419	5,382	$2,300,784,095
Management Services 55	347	$348,849,290
Administrative & Support Services 561	16,757	$17,060,264,246
Employment Services 5613	958	$1,457,365,862
Travel Services 5615	391	$6,868,679,468
Investigation & Security Services 5616	794	$607,269,985
Building Services & Janitorial 5617	11,781	$1,637,721,722

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TABLE 1: TOTAL GROSS BUSINESS INCOME
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Industry and NAICS Number	Current Units	Gross Business Income
Other 5611, 5612, 5614, 5619	2,833	$6,489,227,209
Waste Treatment/collection 562	821	$1,561,644,908
Schools (public, Private, Technical) 61	2,918	$762,525,746
Health Services 62	16,310	$21,038,750,806
Ambulatory Health Care Services 621	13,102	$9,799,164,280
Physicians 6211	2,925	$3,378,565,898
Dentists 6212	2,954	$1,357,828,049
Other Health Practitioners 6213	6,176	$1,365,687,818
Outpatient Care Centers 6214	351	$1,259,536,465
Medical & Diagnostic Laboratories 6215	174	$590,873,486
Home Health Care 6216	316	$1,260,009,706
Other Ambulatory Health Care 6219	206	$586,662,858
Hospitals 622	128	$9,305,038,200
Nursing & Retirement Homes 623	587	$1,063,303,283
Social Services & Day Care 624	2,493	$871,245,043
Arts, Entertainment, & Recreation 71	6,629	$1,597,794,710
Performing Arts, Spectator Sports 711	2,931	$687,393,445
Museums, Historical Sites, Etc. 712	99	$47,977,322
Amusement, Gambling, Recreation 713	3,599	$862,423,943
Accommodations 721	5,683	$1,444,373,348
Restaurants, Food Services 7223, 7225	14,742	$6,090,555,725
Drinking Places 7224	1,108	$300,706,740
Auto Repair & Services 8111	6,188	$1,219,534,112
Other Repair Services 8112-8114	3,615	$846,251,672
Personal Services 812	9,107	$1,193,088,934
Personal Care (barber, Beauty, Etc.) 8121	6,701	$476,225,971
Death Care Services 8122	206	$90,672,249
Laundry & Dry Cleaning 8123	529	$159,899,988
Other Personal Services 8129	1,671	$466,290,726
Religious, Civic & Other Organizations 813, 814	1071	$359,125,493
Public Administration, 92	236	$229,477,962
Total:	**120,317**	**$85,248,845,729**
Total All Industries		
Total:	**280,807**	**$323,741,831,144**

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Table 2: SUMMARY OF EXCISE TAX RETURNS
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Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
	State Business and Occupation Tax						
1	Extracting-Extracting for Hire	16	$51,218,664	$725,321	$50,493,343	0.00484	$244,388
2	Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour, Soybean & Canola Processing	30	$2,862,313,339	$129,668,222	$2,732,645,117	0.00138	$3,771,050
3	Intl Charter Freight Brokers, Stevedoring; Assisted Living Facilities; Intl Investment Management Services	28	$1,326,275,932	$98,005,435	$1,228,270,497	0.00275	$3,377,744
4	Insurance Agents/Insurance Brokers Commission/Child Care	14	$1,195,940,615	$229,360,865	$966,579,750	0.00484	$4,678,246
5	Prescription Drug Warehousing; Split or Proc Dried Peas in Washington	21	$3,566,364,625	$5,353,523	$3,561,011,102	0.00138	$4,914,195
6	Processing for Hire/Printing and Publishing	10	$551,272,666	$31,896,255	$519,376,411	0.00484	$2,513,782
7	Manufacturing	7	$8,210,888,300	$235,774,019	$7,975,114,281	0.00484	$38,599,553
8	Royalties	80	$2,419,315,515	$839,011,368	$1,580,304,147	0.015	$23,704,562
9	Wholesaling	3	$84,698,113,824	$23,772,553,190	$60,925,560,634	0.00484	$294,879,713
10	Whse-Radio/TV Brdcst-Pub Rd Constr/Govt Contr/Chem Dependency Ctr/Canned Salmon Labelers	11	$1,994,317,365	$220,352,639	$1,773,964,726	0.00484	$8,585,989
11	Public/Nonprofit Hospitals; Qualified Co-ops	55	$7,842,283,599	$4,168,226,648	$3,674,056,951	0.015	$55,110,854
12	For Profit Hospitals; Scientific R&D	135	$427,025,178	$196,908,416	$230,116,762	0.015	$3,451,751
13	Cleanup of Radioactive Waste for US Government	83	$971,700,403	$7,310,784	$964,389,619	0.00471	$4,542,275
14	Service and Other Activities; Gambling Contests of Chance (less than $50,000 a year)	4	$12,638,399,240	$2,889,241,946	$9,749,157,294	0.015	$146,237,359
15	Service and Other Activities ($1 million or greater in prior year)	106	$55,951,028,168	$15,223,230,546	$40,727,797,622	0.0175	$712,736,458
16	Specified Financial Institutions (Surcharge on Service & Other Activities)	107	$0	$0	$4,734,865,831	0.012	$56,818,390
17	Advanced Computing Surcharge	1001	$0	$0	$0	0.0122	$26,474,545
18	Gambling Contests of Chance ($50,000 a year or greater)	192	$153,319,115	$63,085,988	$90,233,127	0.0176	$1,588,103
19	Retailing of Interstate Transportation Equip	19	$354,533,924	$54,364,456	$300,169,468	0.00484	$1,452,820
20	Travel Agent/Tour Operator ($250,000 or less)	27	$20,393,153	$1,845,983	$18,547,170	0.00275	$51,005
21	Travel Agent/Tour Operator (Over $250,000)	250	$3,917,307,352	$3,778,002,605	$139,304,747	0.009	$1,253,743
22	Retailing	2	$102,437,917,198	$22,742,971,176	$79,694,946,022	0.00471	$375,363,196
23	Non-Manufacturing Aerospace Product Development	188	$79,740,414	$10,190,343	$69,550,071	0.009	$625,951
24	Federal Aviation Administration (FAR) Repair Station	189	$125,461,127	$1,744,266	$123,716,861	0.0029	$359,274
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	$50,162,043	$42,653,493	$7,508,550	0.00275	$20,649
29	Manufacturing of Commercial Airplanes or Components	1005	$5,246,646,889	$4,721,530	$5,241,925,359	0.00484	$25,370,919
30	Wholesaling of Commercial Airplanes or Components	1006	$4,209,093,984	$2,834,691,909	$1,374,402,075	0.00484	$6,652,106
31	Retailing of Commercial Airplanes or Components	1007	$7,504,603,948	$3,473,075,844	$4,031,528,104	0.00484	$19,512,596
32	Manufacturing of Commercial Airplane Tooling	1008	$32,856,226	$53,221	$32,803,005	0.00484	$158,767
33	Wholesaling of Commercial Airplane Tooling	1009	$43,211,226	$10,354,578	$32,856,648	0.00484	$159,026
34	Retailing of Commercial Airplane Tooling	1010	$50,929,838	$21,899,166	$29,030,672	0.00471	$136,734
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	$77,879,663	$0	$77,879,663	0.00342	$266,660
38	Extracting Timber, Extracting for Hire Timber	301	$296,121,612	$2,372,043	$293,749,569	0.00342	$1,005,799
39	Manufacturing of Timber or Wood Products	302	$984,851,000	$76,307,642	$908,543,358	0.00342	$3,110,852
40	Wholesaling of Timber or Wood Products	303	$2,858,629,551	$1,343,831,520	$1,514,798,031	0.00342	$5,186,668
41	Sale of Standing Timber	304	$22,721,361	$0	$22,721,361	0.00342	$77,798
42	Manufacturers/Processors for Hire of Semiconductor Materials	607	$106,565,980	$399,359	$106,166,621	0.00275	$291,958
	Total:		**$313,279,403,037**	**$82,510,184,299**	**$235,504,084,569**		**$1,833,285,478**
	State Sales Tax and Use Tax						
43	Retail Sales	1	$103,444,206,854	$42,371,917,406	$61,072,289,448	0.065	$3,969,698,814
44	Use Tax	5	$2,582,070,302	$0	$2,582,070,302	0.065	$167,834,570
45	Motor Vehicle Sales / Leases	120	$4,433,886,320	$0	$4,433,886,320	0.003	$13,301,659
46	Self-Produced Refinery Fuel Gas Use Tax	270	$28,933,962	$0	$28,933,962	0.03852	$1,114,536
	Total:		**$110,489,097,438**	**$42,371,917,406**	**$68,117,180,032**		**$4,151,949,579**
	State Public Utility Tax						
47	Water Distribution	60	$467,931,852	$28,551,406	$439,380,446	0.05029	$22,096,443
48	Sewer Collection	61	$274,527,229	$130,987,007	$143,540,222	0.03852	$5,529,169
49	Power	49	$2,962,316,498	$728,136,336	$2,234,180,162	0.03873	$86,538,734
50	Gas Distribution-Telegraph	26	$462,715,360	$3,295,193	$459,420,167	0.03852	$17,696,865
51	Motor Transportation-Railroad-Railroad Car	8	$2,778,274,017	$2,157,865,942	$620,408,075	0.01926	$11,949,060
52	Log Hauling Over Public Highways	125	$70,154,717	$27,991,591	$42,163,126	0.0137	$577,466
53	Urban Transportation/Vessels Under 65 ft	12	$429,571,940	$81,460,371	$348,111,569	0.00642	$2,234,876
54	Other Public Service Business	13	$422,170,624	$339,862,122	$82,308,502	0.01926	$1,585,262
	Total:		**$7,867,662,237**	**$3,498,149,968**	**$4,369,512,269**		**$148,207,875**
	Other Taxes						
55	Litter Tax	36	$29,566,663,024	$0	$29,566,663,024	0.00015	$4,434,999
56	Tobacco Products/Cigars (less than $0.69)	20	$8,550,845	$0	$8,550,845	0.95	$8,123,303

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

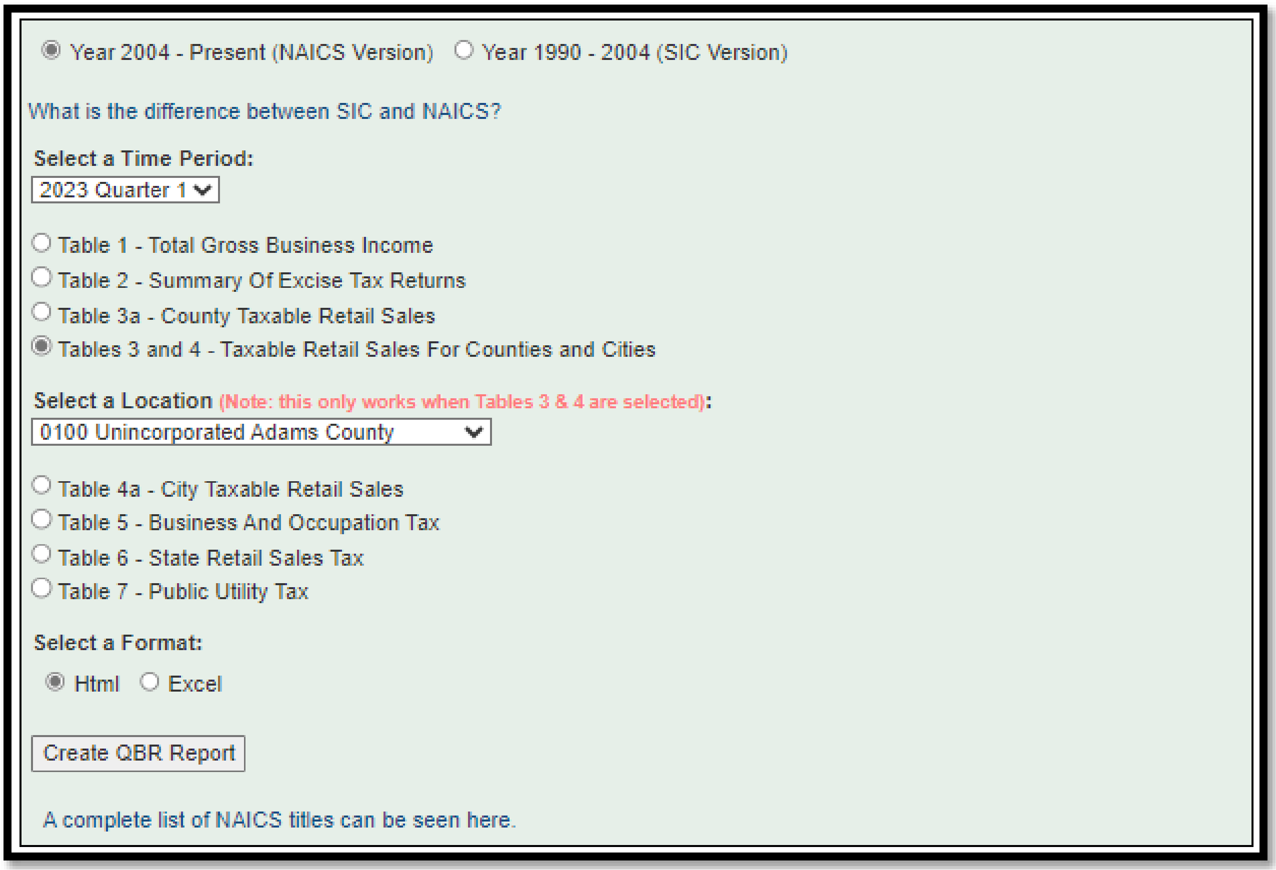
Line No.	Tax Classification	Code	Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
57	Cigar Tax ($0.69 or more)	194	$3,063,913	$0	$3,063,913	0.65	$1,991,543
58	Little Cigar Tax (acetate integrated filters)	198	$4,797,961	$0	$4,797,961	0.15125	$725,692
59	Moist Snuff (1.2 oz. or less)	162	$6,956,898	$0	$6,956,898	2.526	$17,573,124
60	Moist Snuff (more than 1.2 oz.)	163	$1,395,087	$0	$1,395,087	2.105	$2,936,658
61	All Other Vapor Products	164	$15,056,395	$0	$15,056,395	0.27	$4,065,227
62	Accessible Containers of Vapor Solution Greater than 5 mL	165	18,026,541	0	18,026,541	0.09	$1,622,389
63	Spirits Sales to On-premises Licensees	251	$50,601,658	$1,596,371	$49,005,287	0.137	$6,713,724
64	Spirits Liter Sales to On-premises Licensees	253	2,647,251	0	2,647,251	2.4408	$6,461,410
65	Spirits Sales to Consumers	252	211,923,722	206,662	211,717,060	0.205	$43,401,997
66	Spirits Liter Sales to Consumers	254	$9,914,136	$0	$9,914,136	3.7708	$37,384,224
67	Refuse Collection	64	$745,781,255	$212,164,685	$533,616,570	0.036	$19,210,197
68	Hazardous Substance Tax by Value	65	$578,409,057	$12,722,948	$565,686,109	0.007	$3,959,803
69	Hazardous Substance Tax by Volume	81	$57,796,894	$0	$57,796,894	1.48	$85,539,403
70	Intermediate Care Facility	79	$40,739,468	$0	$40,739,468	0.06	$2,444,368
71	Solid Fuel Burning Device Fee	59	$948	$0	$948	30	$28,440
72	Syrup Tax	54	$1,815,007	$0	$1,815,007	1	$1,815,007
73	Tire Fee	73	$1,233,426	$0	$1,233,426	0.9	$1,110,083
74	Studded Tire Fee	77	$296	$0	$296	4.5	$1,332
75	Local 911 Wireline	793	$1,334,847	$0	$1,334,847	0.95	$1,268,105
76	Local 911 Wireless Tax	794	$21,947,865	$0	$21,947,865	0.95	$20,850,472
77	Local 911 VOIP Tax	795	$3,141,263	$0	$3,141,263	0.95	$2,984,200
78	Local 911 Prepaid Wireless Tax	796	$2,838,443	$0	$2,838,443	0.95	$2,696,521
79	Wireline Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1011	$1,334,846	$0	$1,334,846	0.4	$533,938
80	Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1012	$21,950,517	$0	$21,950,517	0.4	$8,780,207
81	VOIP Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1013	$3,209,449	$0	$3,209,449	0.4	$1,283,780
82	Prepaid Wireless Statewide 988 Behavioral Health Crisis Response & Suicide Prevention Line Tax	1014	$2,841,386	$0	$2,841,386	0.4	$1,136,554
	Total:		**$31,383,972,398**	**$226,690,666**	**$31,157,281,732**		**$289,076,700**

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
Quarter 2 2025

		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	**LOCATION NAME**	**Q2 2024 COUNT**	**Q2 2024 TAXABLE**	**Q2 2025 COUNT**	**Q2 2025 TAXABLE**	**PERC CHANGE**
0100	ADAMS UNINC COUNTY	3,120	$ 35,950,525	3,368	$ 41,133,636	14.417%
0101	HATTON	289	$ 237,711	292	$ 199,471	-16.087%
0102	LIND	713	$ 1,157,915	732	$ 1,313,742	13.458%
0103	OTHELLO	4,035	$ 58,489,209	4,208	$ 68,452,030	17.034%
0104	RITZVILLE	2,325	$ 19,136,457	2,413	$ 18,557,740	-3.024%
0105	WASHTUCNA	402	$ 743,689	428	$ 668,218	-10.148%
0199	**ADAMS COUNTY**	**10,884**	**$ 115,715,506**	**11,441**	**$ 130,324,837**	**12.625%**
0200	ASOTIN UNINC COUNTY	4,315	$ 33,796,728	4,643	$ 31,765,069	-6.011%
0201	ASOTIN CITY	1,361	$ 3,593,207	1,445	$ 3,589,473	-0.104%
0202	CLARKSTON	4,514	$ 92,583,874	4,743	$ 99,624,804	7.605%
0299	**ASOTIN COUNTY**	**10,190**	**$ 129,973,809**	**10,831**	**$ 134,979,346**	**3.851%**
0300	BENTON UNINC COUNTY	8,410	$ 135,327,601	8,764	$ 216,138,997	59.715%
0301	BENTON CITY	3,210	$ 18,663,714	3,375	$ 20,815,530	11.529%
0302	KENNEWICK	14,901	$ 738,336,259	15,419	$ 795,543,753	7.748%
0303	PROSSER	4,886	$ 73,612,424	5,042	$ 71,394,447	-3.013%
0304	RICHLAND	14,390	$ 514,166,402	15,103	$ 563,265,075	9.549%
0305	WEST RICHLAND	6,785	$ 53,637,996	7,123	$ 64,887,039	20.972%
0399	**BENTON COUNTY**	**52,582**	**$ 1,533,744,396**	**54,826**	**$ 1,732,044,841**	**12.929%**
0400	CHELAN UNINC COUNTY	9,849	$ 206,389,831	10,531	$ 281,278,719	36.285%
0401	CASHMERE	3,539	$ 20,463,325	3,633	$ 21,495,352	5.043%
0402	CHELAN CITY	4,941	$ 88,781,940	5,110	$ 81,651,444	-8.031%
0403	ENTIAT	1,688	$ 5,588,039	1,731	$ 4,837,442	-13.432%
0404	LEAVENWORTH	4,231	$ 77,007,476	4,466	$ 84,419,870	9.626%
0405	WENATCHEE	11,977	$ 371,131,629	12,419	$ 415,962,634	12.080%
0499	**CHELAN COUNTY**	**36,225**	**$ 769,362,240**	**37,890**	**$ 889,645,461**	**15.634%**
0500	CLALLAM UNINC COUNTY	9,573	$ 210,279,550	10,277	$ 222,110,367	5.626%
0501	FORKS	2,476	$ 28,349,897	2,504	$ 29,881,531	5.403%
0502	PORT ANGELES	8,773	$ 142,182,044	9,321	$ 151,219,187	6.356%
0503	SEQUIM	6,679	$ 137,486,667	6,909	$ 137,992,182	0.368%
0599	**CLALLAM COUNTY**	**27,501**	**$ 518,298,158**	**29,011**	**$ 541,203,267**	**4.419%**
0600	CLARK UNINC COUNTY	18,863	$ 885,680,725	19,969	$ 894,115,980	0.952%
0601	BATTLE GROUND	9,478	$ 149,846,579	9,960	$ 165,404,735	10.383%
0602	CAMAS	10,554	$ 152,569,380	10,911	$ 166,182,901	8.923%
0603	LA CENTER	4,143	$ 20,973,725	4,475	$ 23,413,713	11.634%
0604	RIDGEFIELD	8,340	$ 129,304,236	8,827	$ 143,032,107	10.617%
0605	VANCOUVER	23,210	$ 1,650,422,097	24,182	$ 1,642,028,470	-0.509%
0606	WASHOUGAL	7,972	$ 97,038,285	8,217	$ 103,513,647	6.673%
0607	YACOLT	2,156	$ 7,267,540	2,179	$ 6,682,311	-8.053%
0699	**CLARK COUNTY**	**84,716**	**$ 3,093,102,567**	**88,720**	**$ 3,144,373,864**	**1.658%**
0700	COLUMBIA UNINC COUNTY	1,448	$ 10,318,312	1,519	$ 9,803,838	-4.986%
0701	DAYTON	2,391	$ 14,482,358	2,508	$ 11,794,482	-18.560%
0702	STARBUCK	310	$ 418,647	322	$ 299,180	-28.536%
0799	**COLUMBIA COUNTY**	**4,149**	**$ 25,219,317**	**4,349**	**$ 21,897,500**	**-13.172%**

WASHINGTON STATE
Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 2 2025

		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	LOCATION NAME	Q2 2024 COUNT	Q2 2024 TAXABLE	Q2 2025 COUNT	Q2 2025 TAXABLE	PERC CHANGE
0800	COWLITZ UNINC COUNTY	9,193	$ 146,865,493	9,662	$ 144,028,051	-1.932%
0801	CASTLE ROCK	2,797	$ 20,641,375	2,908	$ 22,281,122	7.944%
0802	KALAMA	3,368	$ 18,236,144	3,484	$ 24,223,277	32.831%
0803	KELSO	6,097	$ 142,942,916	6,266	$ 106,138,545	-25.748%
0804	LONGVIEW	10,357	$ 356,157,477	10,719	$ 385,509,624	8.241%
0805	WOODLAND	5,295	$ 85,809,786	5,507	$ 84,862,426	-1.104%
0899	**COWLITZ COUNTY**	**37,107**	**$ 770,653,191**	**38,546**	**$ 767,043,045**	**-0.468%**
0900	DOUGLAS UNINC COUNTY	7,428	$ 212,312,770	7,977	$ 247,374,195	16.514%
0901	BRIDGEPORT	875	$ 6,051,259	919	$ 4,775,206	-21.087%
0902	EAST WENATCHEE	6,439	$ 145,900,273	6,633	$ 144,943,276	-0.656%
0903	MANSFIELD	533	$ 1,503,852	610	$ 1,281,037	-14.816%
0904	ROCK ISLAND	1,365	$ 4,716,324	1,448	$ 4,276,748	-9.320%
0905	WATERVILLE	1,418	$ 4,389,304	1,474	$ 3,795,578	-13.527%
0999	**DOUGLAS COUNTY**	**18,058**	**$ 374,873,782**	**19,061**	**$ 406,446,040**	**8.422%**
1000	FERRY UNINC COUNTY	3,335	$ 15,861,883	3,491	$ 21,841,467	37.698%
1001	REPUBLIC	1,538	$ 9,441,403	1,516	$ 8,153,175	-13.644%
1099	**FERRY COUNTY**	**4,873**	**$ 25,303,286**	**5,007**	**$ 29,994,642**	**18.541%**
1100	FRANKLIN UNINC COUNTY	5,572	$ 82,950,222	5,754	$ 74,261,766	-10.474%
1101	CONNELL	1,908	$ 13,991,439	1,954	$ 12,962,979	-7.351%
1102	KAHLOTUS	326	$ 326,314	370	$ 425,490	30.393%
1103	MESA	725	$ 3,671,857	706	$ 2,753,809	-25.002%
1104	PASCO	12,792	$ 671,277,192	13,452	$ 647,495,277	-3.543%
1199	**FRANKLIN COUNTY**	**21,323**	**$ 772,217,024**	**22,236**	**$ 737,899,321**	**-4.444%**
1200	GARFIELD UNINC COUNTY	997	$ 6,520,894	1,079	$ 14,055,465	115.545%
1201	POMEROY	1,494	$ 4,795,711	1,604	$ 5,821,576	21.391%
1299	**GARFIELD COUNTY**	**2,491**	**$ 11,316,605**	**2,683**	**$ 19,877,041**	**75.645%**
1300	GRANT UNINC COUNTY	8,164	$ 243,677,201	8,588	$ 266,367,831	9.312%
1301	COULEE CITY	1,040	$ 3,656,186	1,120	$ 3,584,024	-1.974%
1302	ELECTRIC CITY	991	$ 3,168,181	1,144	$ 4,772,649	50.643%
1303	EPHRATA	4,941	$ 67,818,948	5,092	$ 76,967,482	13.490%
1304	GEORGE	1,166	$ 8,236,047	1,233	$ 8,316,764	0.980%
1305	GRAND COULEE	1,467	$ 13,665,511	1,607	$ 13,990,102	2.375%
1306	HARTLINE	445	$ 596,236	479	$ 693,567	16.324%
1307	KRUPP	199	$ 348,776	204	$ 107,608	-69.147%
1308	MATTAWA	1,402	$ 10,792,790	1,532	$ 11,339,715	5.068%
1309	MOSES LAKE	9,683	$ 330,519,478	10,027	$ 332,198,475	0.508%
1310	QUINCY	4,060	$ 240,396,406	4,257	$ 292,725,651	21.768%
1311	ROYAL CITY	1,501	$ 12,584,485	1,560	$ 11,325,967	-10.001%
1312	SOAP LAKE	1,659	$ 6,069,639	1,668	$ 7,445,659	22.671%
1313	WARDEN	1,770	$ 10,282,397	1,833	$ 10,713,951	4.197%
1315	WILSON CREEK	438	$ 1,210,645	474	$ 574,593	-52.538%
1399	**GRANT COUNTY**	**38,926**	**$ 953,022,926**	**40,818**	**$ 1,041,124,038**	**9.244%**

WASHINGTON STATE
Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 2 2025

		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	LOCATION NAME	Q2 2024 COUNT	Q2 2024 TAXABLE	Q2 2025 COUNT	Q2 2025 TAXABLE	PERC CHANGE
1400	GRAYS HARBOR UNINC COUNT	7,234	$ 121,627,438	7,625	$ 113,852,948	-6.392%
1401	ABERDEEN	6,526	$ 148,115,489	6,684	$ 180,084,490	21.584%
1402	COSMOPOLIS	1,479	$ 4,262,767	1,591	$ 5,080,204	19.176%
1403	ELMA	3,112	$ 33,123,712	3,307	$ 43,464,240	31.218%
1404	HOQUIAM	3,922	$ 29,056,683	3,919	$ 36,821,657	26.724%
1405	MCCLEARY	2,232	$ 6,007,503	2,256	$ 6,363,511	5.926%
1406	MONTESANO	3,685	$ 24,302,069	3,781	$ 23,264,047	-4.271%
1407	OAKVILLE	1,167	$ 3,401,670	1,249	$ 3,447,071	1.335%
1408	WESTPORT	2,333	$ 23,283,735	2,439	$ 24,509,853	5.266%
1409	OCEAN SHORES	4,445	$ 52,227,704	4,686	$ 55,892,407	7.017%
1499	**GRAYS HARBOR COUNTY**	**36,135**	**$ 445,408,770**	**37,537**	**$ 492,780,428**	**10.636%**
1500	ISLAND UNINC COUNTY	13,636	$ 280,237,845	14,411	$ 283,924,924	1.316%
1501	COUPEVILLE	3,462	$ 22,027,126	3,616	$ 26,035,199	18.196%
1502	LANGLEY	3,078	$ 18,273,582	3,148	$ 19,528,781	6.869%
1503	OAK HARBOR	8,648	$ 148,898,615	9,068	$ 183,247,511	23.069%
1599	**ISLAND COUNTY**	**28,824**	**$ 469,437,168**	**30,243**	**$ 512,736,415**	**9.224%**
1600	JEFFERSON UNINC COUNTY	9,008	$ 120,932,802	9,548	$ 131,730,585	8.929%
1601	PORT TOWNSEND	7,519	$ 101,243,117	7,966	$ 108,516,596	7.184%
1699	**JEFFERSON COUNTY**	**16,527**	**$ 222,175,919**	**17,514**	**$ 240,247,181**	**8.134%**
1700	KING UNINC COUNTY	24,267	$ 896,440,544	25,354	$ 1,022,098,469	14.017%
1701	ALGONA	2,440	$ 21,398,044	2,474	$ 28,902,137	35.069%
1702	AUBURN/KING	16,258	$ 624,548,620	16,685	$ 616,234,041	-1.331%
1703	BEAUX ARTS VILLAGE	1,255	$ 3,388,311	1,194	$ 3,663,162	8.112%
1704	BELLEVUE	26,090	$ 2,519,427,941	26,991	$ 2,550,472,280	1.232%
1705	BLACK DIAMOND	5,935	$ 36,248,561	6,127	$ 44,856,286	23.746%
1706	BOTHELL/KING	12,387	$ 267,795,757	12,796	$ 268,139,339	0.128%
1707	CARNATION	3,684	$ 20,042,508	3,921	$ 21,918,062	9.358%
1708	CLYDE HILL	3,809	$ 25,479,707	3,815	$ 23,807,314	-6.564%
1709	DES MOINES	9,386	$ 118,155,785	9,782	$ 126,255,994	6.856%
1710	DUVALL	6,739	$ 58,095,054	6,970	$ 55,862,076	-3.844%
1711	ENUMCLAW	8,129	$ 126,628,042	8,473	$ 126,205,740	-0.333%
1712	COVINGTON	8,206	$ 169,133,278	8,619	$ 173,851,410	2.790%
1713	HUNTS POINT	1,366	$ 14,684,138	1,516	$ 13,687,134	-6.790%
1714	ISSAQUAH	15,169	$ 478,554,232	15,867	$ 527,045,006	10.133%
1715	KENT	19,833	$ 873,598,096	20,614	$ 925,986,032	5.997%
1716	KIRKLAND	21,339	$ 997,833,271	22,031	$ 997,349,802	-0.048%
1717	LAKE FOREST PARK	7,350	$ 50,912,935	7,823	$ 55,332,092	8.680%
1718	MEDINA	4,704	$ 59,269,632	4,904	$ 58,593,650	-1.141%
1719	MERCER ISLAND	12,183	$ 184,086,997	12,610	$ 199,875,515	8.577%
1720	MAPLE VALLEY	10,367	$ 132,185,676	10,633	$ 137,240,019	3.824%
1721	NORMANDY PARK	5,314	$ 28,730,950	5,557	$ 33,551,029	16.777%
1722	NORTH BEND	7,685	$ 94,579,388	7,882	$ 95,540,008	1.016%
1723	PACIFIC/KING	3,715	$ 20,182,231	3,712	$ 21,824,786	8.139%
1724	REDMOND	18,604	$ 1,424,519,260	19,218	$ 1,385,816,335	-2.717%
1725	RENTON	19,385	$ 1,034,303,739	20,090	$ 1,074,775,020	3.913%
1726	SEATTLE	49,794	$ 8,594,208,714	51,762	$ 8,737,464,700	1.667%

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		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	**LOCATION NAME**	**Q2 2024 COUNT**	**Q2 2024 TAXABLE**	**Q2 2025 COUNT**	**Q2 2025 TAXABLE**	**PERC CHANGE**
1727	SKYKOMISH	586	$ 2,446,098	624	$ 2,548,890	4.202%
1728	SNOQUALMIE	8,215	$ 71,972,716	8,546	$ 78,328,053	8.830%
1729	TUKWILA	10,263	$ 618,377,401	10,531	$ 631,230,004	2.078%
1730	YARROW POINT	2,124	$ 11,132,698	2,467	$ 19,715,827	77.098%
1731	MILTON/KING	1,992	$ 8,302,288	1,995	$ 24,448,105	194.474%
1732	FEDERAL WAY	15,494	$ 553,738,052	16,114	$ 565,780,740	2.175%
1733	SEATAC	8,735	$ 631,048,578	8,949	$ 672,500,267	6.569%
1734	BURIEN	12,253	$ 301,733,222	12,778	$ 323,659,449	7.267%
1735	WOODINVILLE	12,279	$ 293,475,399	12,575	$ 293,423,838	-0.018%
1736	NEWCASTLE	6,705	$ 55,469,552	6,915	$ 58,678,134	5.784%
1737	SHORELINE	14,503	$ 424,991,339	15,212	$ 399,308,605	-6.043%
1738	KENMORE	10,071	$ 110,036,671	10,402	$ 107,738,844	-2.088%
1739	SAMMAMISH	13,659	$ 216,962,244	14,256	$ 226,523,666	4.407%
1799	**KING COUNTY**	**442,272**	**$ 22,174,117,669**	**458,784**	**$ 22,730,231,860**	**2.508%**
1800	KITSAP UNINC COUNTY	19,527	$ 808,308,205	20,298	$ 837,424,506	3.602%
1801	BREMERTON	12,137	$ 356,733,943	12,845	$ 402,126,579	12.725%
1802	PORT ORCHARD	9,570	$ 244,713,222	10,083	$ 230,382,479	-5.856%
1803	POULSBO	9,008	$ 166,771,980	9,505	$ 171,241,545	2.680%
1804	BAINBRIDGE ISLAND	11,442	$ 194,716,750	11,867	$ 194,614,302	-0.053%
1899	**KITSAP COUNTY**	**61,684**	**$ 1,771,244,100**	**64,598**	**$ 1,835,789,411**	**3.644%**
1900	KITTITAS UNINC COUNTY	8,357	$ 201,377,932	8,734	$ 191,749,452	-4.781%
1901	CLE ELUM	4,172	$ 49,766,704	4,377	$ 45,285,010	-9.005%
1902	ELLENSBURG	8,657	$ 193,179,576	9,050	$ 291,055,569	50.666%
1903	KITTITAS CITY	1,448	$ 3,686,799	1,622	$ 4,968,039	34.752%
1904	ROSLYN	1,867	$ 7,496,840	2,034	$ 7,620,991	1.656%
1905	SOUTH CLE ELUM	1,051	$ 1,277,793	1,224	$ 1,649,873	29.119%
1999	**KITTITAS COUNTY**	**25,552**	**$ 456,785,644**	**27,041**	**$ 542,328,934**	**18.727%**
2000	KLICKITAT UNINC COUNTY	6,621	$ 72,806,791	7,189	$ 90,208,130	23.901%
2001	BINGEN	1,464	$ 8,903,969	1,530	$ 8,812,481	-1.027%
2002	GOLDENDALE	3,152	$ 27,950,091	3,335	$ 27,881,809	-0.244%
2003	WHITE SALMON	3,133	$ 19,985,959	3,239	$ 20,040,313	0.272%
2099	**KLICKITAT COUNTY**	**14,370**	**$ 129,646,810**	**15,293**	**$ 146,942,733**	**13.341%**
2100	LEWIS UNINC COUNTY	10,265	$ 200,579,319	10,856	$ 210,688,334	5.040%
2101	CENTRALIA	7,095	$ 157,671,247	7,594	$ 132,060,532	-16.243%
2102	CHEHALIS	6,653	$ 189,988,360	6,812	$ 189,870,068	-0.062%
2103	MORTON	1,876	$ 14,912,166	1,889	$ 12,647,125	-15.189%
2104	MOSSYROCK	1,220	$ 4,182,152	1,154	$ 3,970,911	-5.051%
2105	NAPAVINE	2,021	$ 21,316,107	2,167	$ 18,630,778	-12.598%
2106	PE ELL	910	$ 2,326,421	903	$ 2,056,629	-11.597%
2107	TOLEDO	1,576	$ 5,413,860	1,661	$ 5,864,487	8.324%
2108	VADER	996	$ 1,546,572	1,020	$ 2,087,511	34.977%
2109	WINLOCK	2,253	$ 11,065,771	2,499	$ 15,149,971	36.908%
2199	**LEWIS COUNTY**	**34,865**	**$ 609,001,975**	**36,555**	**$ 593,026,346**	**-2.623%**

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LOCATION	LOCATION NAME	PREVIOUS YEAR Q2 2024 COUNT	PREVIOUS YEAR Q2 2024 TAXABLE	CURRENT YEAR Q2 2025 COUNT	CURRENT YEAR Q2 2025 TAXABLE	PERC CHANGE
2200	LINCOLN UNINC COUNTY	3,714	$ 26,152,746	3,879	$ 24,373,637	-6.803%
2201	ALMIRA	656	$ 827,852	626	$ 935,937	13.056%
2202	CRESTON	546	$ 658,721	573	$ 804,845	22.183%
2203	DAVENPORT	2,317	$ 12,894,221	2,431	$ 11,915,376	-7.591%
2204	HARRINGTON	723	$ 1,291,630	717	$ 1,278,705	-1.001%
2205	ODESSA	1,243	$ 4,052,307	1,261	$ 3,226,368	-20.382%
2206	REARDAN	933	$ 2,603,181	938	$ 9,002,228	245.816%
2207	SPRAGUE	675	$ 1,673,742	678	$ 1,843,265	10.128%
2208	WILBUR	1,285	$ 4,798,955	1,351	$ 4,552,215	-5.142%
2299	**LINCOLN COUNTY**	**12,092**	**$ 54,953,355**	**12,454**	**$ 57,932,576**	**5.421%**
2300	MASON UNINC COUNTY	11,700	$ 233,498,515	12,299	$ 242,865,316	4.012%
2301	SHELTON	6,063	$ 87,754,615	6,259	$ 100,888,165	14.966%
2399	**MASON COUNTY**	**17,763**	**$ 321,253,130**	**18,558**	**$ 343,753,481**	**7.004%**
2400	OKANOGAN UNINC COUNTY	7,122	$ 88,758,042	7,482	$ 82,667,077	-6.862%
2401	BREWSTER	1,958	$ 15,865,065	1,932	$ 16,917,343	6.633%
2402	CONCONULLY	464	$ 2,035,860	485	$ 970,635	-52.323%
2403	COULEE DAM	1,019	$ 2,581,484	1,083	$ 2,525,478	-2.170%
2404	ELMER CITY	464	$ 383,466	478	$ 387,861	1.146%
2405	NESPELEM	588	$ 633,459	619	$ 618,506	-2.361%
2406	OKANOGAN CITY	2,377	$ 20,031,282	2,480	$ 23,680,151	18.216%
2407	OMAK	3,707	$ 70,852,249	3,811	$ 75,450,153	6.489%
2408	OROVILLE	2,822	$ 11,904,279	2,516	$ 11,433,074	-3.958%
2409	PATEROS	890	$ 3,772,155	915	$ 5,025,227	33.219%
2410	RIVERSIDE	726	$ 1,211,233	769	$ 1,235,103	1.971%
2411	TONASKET	1,973	$ 13,493,719	1,983	$ 12,509,188	-7.296%
2412	TWISP	2,163	$ 13,860,334	2,368	$ 15,507,218	11.882%
2413	WINTHROP	2,023	$ 18,675,923	2,176	$ 20,360,038	9.018%
2499	**OKANOGAN COUNTY**	**28,296**	**$ 264,058,550**	**29,097**	**$ 269,287,052**	**1.980%**
2500	PACIFIC UNINC COUNTY	6,172	$ 59,988,846	6,465	$ 58,206,256	-2.972%
2501	ILWACO	1,491	$ 6,448,906	1,579	$ 8,897,604	37.971%
2502	LONG BEACH	2,348	$ 26,957,163	2,423	$ 27,892,920	3.471%
2503	RAYMOND	2,612	$ 14,847,491	2,792	$ 18,254,815	22.949%
2504	SOUTH BEND	1,403	$ 8,022,104	1,488	$ 8,453,068	5.372%
2599	**PACIFIC COUNTY**	**14,026**	**$ 116,264,510**	**14,747**	**$ 121,704,663**	**4.679%**
2600	PEND OREILLE UNINC COUNTY	4,487	$ 35,600,386	4,736	$ 32,629,677	-8.345%
2601	CUSICK	645	$ 1,423,322	634	$ 950,246	-33.237%
2602	IONE	846	$ 2,457,138	913	$ 2,061,284	-16.110%
2603	METALINE	399	$ 498,199	371	$ 472,303	-5.198%
2604	METALINE FALLS	702	$ 1,363,225	656	$ 861,914	-36.774%
2605	NEWPORT	2,754	$ 20,410,144	2,943	$ 21,266,176	4.194%
2699	**PEND OREILLE COUNTY**	**9,833**	**$ 61,752,414**	**10,253**	**$ 58,241,600**	**-5.685%**
2700	PIERCE UNINC COUNTY	25,204	$ 1,587,677,776	26,525	$ 1,597,543,115	0.621%
2701	BONNEY LAKE	9,672	$ 226,777,833	9,993	$ 224,943,129	-0.809%
2702	BUCKLEY	5,055	$ 40,441,409	5,187	$ 44,938,578	11.120%
2703	CARBONADO	922	$ 1,217,647	940	$ 1,574,193	29.282%
2704	DUPONT	5,616	$ 39,799,132	5,821	$ 40,198,260	1.003%
2705	EATONVILLE	3,362	$ 18,772,940	3,503	$ 21,776,583	16.000%
2706	FIFE	6,971	$ 371,251,876	7,240	$ 360,869,438	-2.797%
2707	FIRCREST	4,628	$ 23,331,517	4,960	$ 24,421,881	4.673%

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		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	LOCATION NAME	Q2 2024 COUNT	Q2 2024 TAXABLE	Q2 2025 COUNT	Q2 2025 TAXABLE	PERC CHANGE
2708	GIG HARBOR	11,519	$ 252,863,475	11,889	$ 261,597,414	3.454%
2709	MILTON/PIERCE	4,500	$ 50,101,038	4,764	$ 50,684,252	1.164%
2710	ORTING	4,827	$ 30,136,775	5,120	$ 34,066,410	13.039%
2711	PUYALLUP	15,791	$ 734,193,349	16,418	$ 753,648,079	2.650%
2712	ROY	2,029	$ 7,865,820	2,111	$ 8,279,479	5.259%
2713	RUSTON	1,885	$ 15,893,665	2,012	$ 15,739,926	-0.967%
2714	SOUTH PRAIRIE	1,330	$ 2,095,131	1,403	$ 2,227,543	6.320%
2715	STEILACOOM	4,781	$ 18,333,736	5,170	$ 20,118,660	9.736%
2716	SUMNER	8,648	$ 221,888,551	8,779	$ 278,685,507	25.597%
2717	TACOMA	26,512	$ 1,794,376,691	27,372	$ 1,844,966,772	2.819%
2718	WILKESON	966	$ 1,227,151	1,222	$ 1,483,542	20.893%
2719	UNIVERSITY PLACE	10,169	$ 125,867,952	10,571	$ 136,625,453	8.547%
2720	EDGEWOOD	6,989	$ 50,887,620	6,911	$ 51,338,966	0.887%
2721	LAKEWOOD	13,577	$ 441,913,053	14,120	$ 461,646,653	4.465%
2723	PACIFIC/PIERCE	992	$ 21,300,984	1,002	$ 21,096,215	-0.961%
2724	AUBURN/PIERCE	4,837	$ 31,464,927	4,959	$ 31,985,807	1.655%
2799	**PIERCE COUNTY**	**180,782**	**$ 6,109,680,048**	**187,992**	**$ 6,290,455,855**	**2.959%**
2800	SAN JUAN UNINC COUNTY	8,941	$ 170,317,632	9,376	$ 182,815,227	7.338%
2801	FRIDAY HARBOR	4,649	$ 54,384,585	4,667	$ 53,983,952	-0.737%
2899	**SAN JUAN COUNTY**	**13,590**	**$ 224,702,217**	**14,043**	**$ 236,799,179**	**5.384%**
2900	SKAGIT UNINC COUNTY	11,539	$ 211,103,967	12,141	$ 238,223,151	12.846%
2901	ANACORTES	9,802	$ 159,815,445	10,188	$ 174,272,432	9.046%
2902	BURLINGTON	7,215	$ 289,662,287	7,490	$ 301,057,352	3.934%
2903	CONCRETE	1,472	$ 25,470,620	1,611	$ 20,738,155	-18.580%
2904	HAMILTON	574	$ 4,779,139	647	$ 13,065,919	173.395%
2905	LA CONNER	2,439	$ 20,091,878	2,503	$ 24,724,374	23.057%
2906	LYMAN	770	$ 1,558,848	811	$ 1,944,462	24.737%
2907	MOUNT VERNON	11,322	$ 297,040,974	11,716	$ 292,734,964	-1.450%
2908	SEDRO WOOLLEY	6,428	$ 75,140,201	6,699	$ 78,469,397	4.431%
2999	**SKAGIT COUNTY**	**51,561**	**$ 1,084,663,359**	**53,806**	**$ 1,145,230,206**	**5.584%**
3000	SKAMANIA UNINC COUNTY	5,094	$ 35,057,308	5,293	$ 34,813,341	-0.696%
3001	NORTH BONNEVILLE	1,223	$ 2,712,597	1,366	$ 3,355,665	23.707%
3002	STEVENSON	2,259	$ 27,326,596	2,447	$ 25,304,756	-7.399%
3099	**SKAMANIA COUNTY**	**8,576**	**$ 65,096,501**	**9,106**	**$ 63,473,762**	**-2.493%**
3100	SNOHOMISH UNINC COUNTY	23,000	$ 1,276,347,858	24,127	$ 1,337,434,648	4.786%
3101	ARLINGTON	10,252	$ 200,874,649	10,551	$ 208,609,962	3.851%
3102	BRIER	4,550	$ 20,547,766	4,780	$ 17,350,068	-15.562%
3103	DARRINGTON	1,385	$ 8,984,945	1,470	$ 6,453,246	-28.177%
3104	EDMONDS	15,102	$ 340,722,582	15,534	$ 345,340,813	1.355%
3105	EVERETT	20,797	$ 1,021,953,127	21,439	$ 1,045,026,443	2.258%
3106	GOLD BAR	2,108	$ 7,806,664	2,230	$ 11,184,399	43.267%
3107	GRANITE FALLS	3,830	$ 27,971,046	3,940	$ 28,922,590	3.402%
3108	INDEX	658	$ 1,145,467	669	$ 1,032,696	-9.845%
3109	LAKE STEVENS	11,310	$ 193,073,186	11,749	$ 212,553,837	10.090%
3110	LYNNWOOD	15,260	$ 974,906,315	15,699	$ 827,753,598	-15.094%
3111	MARYSVILLE	13,786	$ 516,582,236	14,566	$ 542,909,263	5.096%
3112	MONROE	9,980	$ 193,579,335	10,164	$ 205,436,990	6.125%
3113	MOUNTLAKE TERRACE	8,750	$ 94,598,856	9,253	$ 98,744,703	4.383%
3114	MUKILTEO	10,120	$ 100,201,087	10,389	$ 111,981,541	11.757%
3115	SNOHOMISH CITY	9,266	$ 171,665,576	9,564	$ 183,149,613	6.690%

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		PREVIOUS YEAR		CURRENT YEAR		
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3116	STANWOOD	6,472	$ 69,506,158	6,773	$ 81,918,932	17.859%
3117	SULTAN	4,406	$ 30,032,887	4,711	$ 28,881,280	-3.834%
3118	WOODWAY	2,368	$ 7,287,506	2,599	$ 8,671,078	18.986%
3119	MILL CREEK	9,294	$ 119,152,034	9,539	$ 121,094,213	1.630%
3120	BOTHELL/SNOHOMISH	10,811	$ 211,737,048	11,054	$ 238,851,944	12.806%
3199	**SNOHOMISH COUNTY**	**193,505**	**$ 5,588,676,328**	**200,800**	**$ 5,663,301,857**	**1.335%**
3200	SPOKANE UNINC COUNTY	17,974	$ 661,272,539	18,948	$ 702,385,914	6.217%
3201	AIRWAY HEIGHTS	5,003	$ 88,874,584	5,252	$ 88,667,066	-0.233%
3202	CHENEY	5,693	$ 60,410,595	5,913	$ 74,010,522	22.512%
3203	DEER PARK	4,624	$ 53,880,631	4,803	$ 59,800,332	10.987%
3204	FAIRFIELD	867	$ 1,557,944	880	$ 1,376,370	-11.655%
3205	LATAH	416	$ 423,943	426	$ 570,493	34.568%
3206	MEDICAL LAKE	3,378	$ 24,701,737	3,416	$ 18,082,354	-26.797%
3207	MILLWOOD	2,119	$ 24,671,823	2,316	$ 22,449,505	-9.008%
3208	ROCKFORD	851	$ 3,196,144	987	$ 3,486,670	9.090%
3209	SPANGLE	820	$ 1,732,986	849	$ 1,953,539	12.727%
3210	SPOKANE CITY	23,421	$ 1,823,707,359	24,501	$ 1,836,754,165	0.715%
3211	WAVERLY	242	$ 129,043	246	$ 110,595	-14.296%
3212	LIBERTY LAKE	7,959	$ 205,544,998	8,326	$ 212,663,230	3.463%
3213	SPOKANE VALLEY	16,541	$ 924,937,832	17,212	$ 963,091,558	4.125%
3299	**SPOKANE COUNTY**	**89,908**	**$ 3,875,042,158**	**94,075**	**$ 3,985,402,313**	**2.848%**
3300	STEVENS UNINC COUNTY	8,345	$ 107,947,223	8,850	$ 115,398,633	6.903%
3301	CHEWELAH	2,985	$ 16,933,900	3,076	$ 18,646,759	10.115%
3302	COLVILLE	4,717	$ 80,005,021	4,772	$ 85,041,145	6.295%
3303	KETTLE FALLS	2,009	$ 12,211,063	2,026	$ 12,545,820	2.741%
3304	MARCUS	286	$ 127,597	291	$ 226,261	77.325%
3305	NORTHPORT	1,222	$ 2,864,155	1,038	$ 2,360,529	-17.584%
3306	SPRINGDALE	819	$ 2,015,389	882	$ 2,166,509	7.498%
3399	**STEVENS COUNTY**	**20,383**	**$ 222,104,348**	**20,935**	**$ 236,385,656**	**6.430%**
3400	THURSTON UNINC COUNTY	15,682	$ 398,402,160	16,431	$ 427,150,498	7.216%
3401	BUCODA	782	$ 1,038,592	863	$ 1,001,134	-3.607%
3402	LACEY	13,581	$ 457,548,489	14,191	$ 489,247,220	6.928%
3403	OLYMPIA	17,494	$ 758,496,243	18,092	$ 798,762,694	5.309%
3404	RAINIER	2,594	$ 8,716,133	2,616	$ 8,690,090	-0.299%
3405	TENINO	2,741	$ 12,854,945	2,781	$ 11,663,926	-9.265%
3406	TUMWATER	10,191	$ 299,929,779	10,692	$ 315,605,118	5.226%
3407	YELM	6,065	$ 95,948,919	6,502	$ 95,966,317	0.018%
3499	**THURSTON COUNTY**	**69,130**	**$ 2,032,935,260**	**72,168**	**$ 2,148,086,997**	**5.664%**
3500	WAHKIAKUM UNINC COUNTY	2,732	$ 9,276,970	2,924	$ 10,078,027	8.635%
3501	CATHLAMET	1,656	$ 8,100,260	1,623	$ 5,389,031	-33.471%
3599	**WAHKIAKUM COUNTY**	**4,388**	**$ 17,377,230**	**4,547**	**$ 15,467,058**	**-10.992%**
3600	WALLA WALLA UNINC COUNTY	6,928	$ 83,618,194	7,469	$ 92,370,021	10.466%
3601	COLLEGE PLACE	4,804	$ 63,736,847	4,992	$ 63,684,863	-0.082%
3602	PRESCOTT	681	$ 1,569,101	614	$ 1,369,438	-12.725%
3603	WAITSBURG	1,449	$ 3,416,273	1,474	$ 3,281,110	-3.956%
3604	WALLA WALLA CITY	10,516	$ 234,745,910	10,940	$ 266,791,839	13.651%
3699	**WALLA WALLA COUNTY**	**24,378**	**$ 387,086,325**	**25,489**	**$ 427,497,271**	**10.440%**

WASHINGTON STATE
Table 3a/4a, Taxable Retail Sales Comparison for All Cities and Unincorporated Counties
Quarter 2 2025

		PREVIOUS YEAR		CURRENT YEAR		
LOCATION	**LOCATION NAME**	**Q2 2024 COUNT**	**Q2 2024 TAXABLE**	**Q2 2025 COUNT**	**Q2 2025 TAXABLE**	**PERC CHANGE**
3700	WHATCOM UNINC COUNTY	15,105	$ 335,545,417	15,469	$ 330,868,214	-1.394%
3701	BELLINGHAM	18,814	$ 951,266,355	19,548	$ 959,879,556	0.905%
3702	BLAINE	9,126	$ 70,482,027	8,452	$ 64,776,415	-8.095%
3703	EVERSON	3,060	$ 15,513,866	3,187	$ 14,892,559	-4.005%
3704	FERNDALE	8,119	$ 98,810,973	8,464	$ 107,539,436	8.833%
3705	LYNDEN	8,114	$ 113,129,456	8,077	$ 113,014,628	-0.102%
3706	NOOKSACK	1,616	$ 10,609,080	1,721	$ 7,059,687	-33.456%
3707	SUMAS	4,232	$ 13,894,990	3,558	$ 12,377,781	-10.919%
3799	**WHATCOM COUNTY**	**68,186**	**$ 1,609,252,164**	**68,476**	**$ 1,610,408,276**	**0.072%**
3800	WHITMAN UNINC COUNTY	4,356	$ 34,300,143	4,525	$ 37,160,822	8.340%
3801	ALBION	1,025	$ 854,231	786	$ 711,013	-16.766%
3802	COLFAX	3,003	$ 21,025,227	3,054	$ 21,001,518	-0.113%
3803	COLTON	762	$ 914,289	846	$ 870,659	-4.772%
3804	ENDICOTT	554	$ 736,591	575	$ 1,464,409	98.809%
3805	FARMINGTON	399	$ 262,682	427	$ 372,820	41.928%
3806	GARFIELD	797	$ 1,289,132	822	$ 1,858,728	44.184%
3807	LA CROSSE	648	$ 1,082,170	658	$ 1,155,810	6.805%
3808	LAMONT	186	$ 76,619	177	$ 120,526	57.306%
3809	MALDEN	240	$ 1,797,795	243	$ 220,597	-87.730%
3810	OAKESDALE	791	$ 1,115,130	825	$ 1,576,965	41.415%
3811	PALOUSE	1,404	$ 3,590,476	1,473	$ 3,283,040	-8.563%
3812	PULLMAN	8,686	$ 180,858,760	9,036	$ 180,403,107	-0.252%
3813	ROSALIA	824	$ 1,512,189	866	$ 1,577,637	4.328%
3814	ST. JOHN	992	$ 2,864,660	1,000	$ 2,312,685	-19.268%
3815	TEKOA	947	$ 2,354,949	972	$ 2,362,422	0.317%
3816	UNIONTOWN	627	$ 1,060,262	640	$ 1,209,780	14.102%
3899	**WHITMAN COUNTY**	**26,241**	**$ 255,695,305**	**26,925**	**$ 257,662,538**	**0.769%**
3900	YAKIMA UNINC COUNTY	10,663	$ 235,750,144	11,166	$ 281,980,933	19.610%
3901	GRANDVIEW	3,625	$ 45,511,217	3,777	$ 47,182,049	3.671%
3902	GRANGER	1,625	$ 15,936,428	1,660	$ 13,602,963	-14.642%
3903	HARRAH	588	$ 1,539,423	668	$ 1,214,531	-21.105%
3904	MABTON	1,028	$ 3,654,176	1,022	$ 3,986,294	9.089%
3905	MOXEE CITY	2,725	$ 17,504,065	2,850	$ 13,280,926	-24.127%
3906	NACHES	1,743	$ 10,046,197	1,878	$ 9,730,733	-3.140%
3907	SELAH	4,903	$ 55,746,200	5,053	$ 53,348,772	-4.301%
3908	SUNNYSIDE	5,081	$ 116,212,930	5,196	$ 118,870,259	2.287%
3909	TIETON	1,077	$ 3,621,309	1,143	$ 3,912,411	8.039%
3910	TOPPENISH	2,694	$ 29,336,656	2,737	$ 29,664,410	1.117%
3911	UNION GAP	3,527	$ 184,233,151	3,733	$ 198,390,751	7.685%
3912	WAPATO	2,061	$ 16,037,731	2,123	$ 19,442,988	21.233%
3913	YAKIMA CITY	14,708	$ 687,878,058	15,023	$ 673,781,657	-2.049%
3914	ZILLAH	2,721	$ 14,949,393	2,822	$ 17,813,692	19.160%
3999	**YAKIMA COUNTY**	58,769	$ 1,437,957,078	60,851	$ 1,486,203,369	3.355%
9999	**Grand Total**	**1,900,661**	**$ 59,099,171,142**	**1,977,306**	**$ 61,108,230,260**	**3.399%**

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Quarter 2 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Agriculture, Forestry, Fishing 11			
Crop & Animal Production 111,112	$732,970,717	$502,542,671	$2,436,274
Forestry & Logging 113	$342,260,703	$324,991,259	$1,318,006
Fishing & Hunting 114	$77,521,115	$11,242,990	$77,142
Ag & Forestry Support Activities 115	$236,232,635	$148,538,875	$1,717,589
Total:	**$1,388,985,170**	**$987,315,795**	**$5,549,011**
Mining 21			
Sand & Gravel, Quarrying 2123	$95,479,244	$92,246,980	$535,123
Other Extraction & Support Act. 211, 2121, 2122, 213	$264,733,717	$252,309,117	$1,297,238
Total:	**$360,212,961**	**$344,556,097**	**$1,832,361**
Utilities 22			
Hydroelectric Power Generation 221111	$23,976,410	$19,736,223	$288,831
Alternative Power Generation 221114-221117	$32,734,015	$19,622,161	$112,610
Other Electric Power Generation 221112, 221113, 221118	$36,480,320	$34,612,978	$225,723
Electric Power Generation & Trans. 221121, 221122	$263,416,364	$176,843,800	$2,737,518
Natural Gas Distribution 2212	$1,319,098,418	$1,076,987,861	$5,286,150
Water & Sewer 2213	$846,196,329	$734,564,881	$12,117,351
Total:	**$2,521,901,856**	**$2,062,367,904**	**$20,768,183**
Construction 23			
Residential Building & Remodeling 2361	$5,346,862,488	$4,964,835,656	$24,441,259
Nonresidential Building 2362	$4,684,938,179	$4,031,158,893	$19,619,044
Heavy Construction & Highways 237	$2,590,660,375	$2,175,908,573	$11,516,429
Special Trade Contractors 238	$11,242,521,561	$9,984,469,495	$49,599,174
Electrical 23821	$2,250,542,040	$2,020,501,120	$10,097,751
Plumbing & Heating 23822	$2,356,846,300	$2,130,284,408	$10,537,377
Painting 23832	$418,379,628	$401,476,947	$1,950,339
Masonry/drywall 23814, 23831	$562,503,199	$518,455,563	$2,494,950
Roofing 23816	$653,124,222	$587,353,185	$2,803,486
Other Contractors 238 Not Listed Above	$5,001,126,172	$4,326,398,272	$21,715,271
Total:	**$23,864,982,603**	**$21,156,372,617**	**$105,175,906**
Manufacturing 31-33			
Food Products 311	$6,169,499,111	$2,441,831,515	$9,076,027
Milling Of Grains 3112	$245,235,485	$107,037,692	$487,864
Fruits & Vegetables 3114	$1,789,426,451	$163,832,755	$780,992
Dairy Products 3115	$782,568,600	$108,816,217	$526,883
Meat Products 3116	$745,533,978	$745,326,956	$1,108,308
Seafood Products 3117	$779,522,781	$137,021,310	$663,069
Bakery Products 3118	$659,920,636	$370,015,337	$1,802,223
Other Food Items 3111, 3113, 3119	$1,167,291,180	$809,781,248	$3,706,688
Beverages 312	$744,986,882	$487,364,648	$2,367,067
Textiles 313,314	$199,398,050	$123,060,778	$604,608
Apparel 315	$49,485,491	$32,848,318	$162,943
Leather & Allied Products 316	$49,461,243	$23,139,494	$115,059
Lumber & Wood Products 321	$2,534,037,890	$1,568,394,053	$6,326,638
Sawmills 3211	$941,400,128	$591,277,789	$2,121,988
Plywood & Trusses 3212	$344,102,170	$198,700,182	$801,101
Millwork, Windows, Wood Products 3219	$1,248,535,592	$778,416,082	$3,403,549
Paper Products 322	$1,697,876,796	$1,104,358,859	$4,430,980
Pulp & Paper Mills 3221	$891,596,160	$534,146,650	$1,922,874

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Quarter 2 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Other Paper Products 3222	$806,280,636	$570,212,209	$2,508,106
Commercial Printing 323	$218,347,207	$178,357,245	$885,956
Petroleum & Coal Products 324	$4,467,900,278	$4,143,265,350	$20,219,944
Petroleum Refining 32411	$4,151,946,038	$3,956,460,358	$19,296,495
Asphalt/petroleum/coal Products 32412, 32419	$315,954,240	$186,804,992	$923,449
Chemicals 325	$1,803,806,149	$1,269,407,987	$6,288,445
Chemicals, Pesticides & Fertilizers 3251, 3253	$740,119,034	$561,230,894	$2,790,429
Resins, Synthetic Fibers & Filaments 3252	$193,328,910	$124,538,572	$604,385
Pharmaceuticals 3254	$669,474,603	$439,448,286	$2,185,896
Paint, Coating & Adhesives 3255	$25,094,173	$16,614,990	$80,648
Soap, Cleaning Compound & Toiletries 3256	$59,692,891	$38,817,420	$188,278
Other Chemical Products 3259	$116,096,538	$88,757,825	$438,809
Plastics & Rubber Products 326	$807,428,024	$525,608,972	$2,546,680
Nonmetallic Minerals 327	$937,962,194	$705,970,816	$3,538,351
Primary Metals 331	$708,583,522	$454,351,818	$2,206,346
Iron & Steel Mills 3311, 3312	$344,357,101	$218,833,614	$1,058,233
Aluminum Smelting 3313	$122,666,039	$83,170,227	$403,131
Other Nonferrous Metals 3314	$46,674,571	$44,337,653	$220,633
Foundries 3315	$194,885,811	$108,010,324	$524,349
Fabricated Metal Products 332	$2,177,259,130	$1,519,796,111	$7,367,372
Machinery 333	$1,730,939,653	$974,160,922	$4,791,849
Farm & Construction Implements 3331	$192,548,126	$111,904,500	$537,523
Industrial Machinery 3332	$404,605,352	$186,582,909	$944,651
Commercial & Other Equipment 3333-3336 & 3339	$1,133,786,175	$675,673,513	$3,309,675
Computers & Electronics 334	$3,897,650,504	$2,186,344,546	$14,035,412
Computer Hardware 3341	$78,478,309	$62,322,543	$355,284
Telephone & Communications Equipment 3342	$934,102,585	$617,431,397	$6,089,316
Audio & Video Equipment 3343	$41,338,356	$17,783,564	$85,987
Semiconductors 3344	$892,270,943	$381,543,210	$1,614,419
Instruments 3345	$1,918,892,922	$1,076,610,089	$5,511,422
Software, Other Magnetic & Optical Media 3346	$32,567,389	$30,653,743	$378,984
Electrical Equipment & Appliances 335	$1,509,848,455	$538,850,661	$2,639,323
Lighting Equipment 3351	$45,060,286	$16,290,417	$79,164
Household Appliances 3352	$9,121,329	$5,853,311	$28,207
Other Electric Equipment 3353, 3359	$1,455,666,840	$516,706,933	$2,531,952
Transportation Equipment 336	$18,641,684,821	$10,845,283,082	$52,652,466
Motor Vehicles & Parts 3361, 3362, 3363	$613,631,656	$394,448,066	$1,912,483
Aircraft, Aerospace & Parts 3364	$17,493,929,326	$10,001,457,930	$48,475,756
Ships & Boats 3366	$484,783,822	$406,718,767	$2,056,020
Railroad, Other Transportation Equip. 3365, 3369	$49,340,017	$42,658,319	$208,207
Furniture & Related Products 337	$443,266,005	$326,680,472	$1,581,798
Other Manufacturing 339	$1,728,414,178	$1,060,618,766	$5,332,232
Other Medical Equip & Supplies 339112, 339115	$217,750,837	$147,505,923	$743,319
Dental Laboratories 339116	$53,783,695	$46,580,381	$271,278
Sporting And Athletic Goods 33992	$138,382,552	$38,511,453	$191,405
All Other Miscellaneous Mfg 3399 Not Listed Above	$1,318,497,094	$828,021,009	$4,126,230
Total:	**$50,517,835,583**	**$30,509,694,413**	**$147,169,496**
Wholesale Trade 42			
Durable Goods 423	$28,559,621,724	$21,206,694,990	$107,303,640
Motor Vehicles & Parts 4231	$5,100,883,488	$4,570,111,484	$22,750,256
Furniture & Home Furnishings 4232	$421,965,435	$353,080,400	$1,713,072
Lumber & Construction Materials 4233	$2,951,032,534	$2,095,589,363	$9,950,412

Washington State Quarterly Business Review
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Quarter 2 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Professional & Commercial Equipment 4234	$5,099,994,547	$4,271,554,209	$22,391,900
Metal & Mineral (except Petroleum) 4235	$1,106,992,424	$787,229,462	$3,816,527
Electrical Equipment 4236	$3,006,297,958	$2,678,196,009	$13,844,577
Hardware, Plumbing, Heating Equipment 4237	$1,890,630,514	$1,534,353,918	$7,550,430
Machinery & Equipment 4238	$4,332,776,771	$3,419,951,656	$17,130,637
Sporting & Recreational Goods & Supplies 423910	$423,072,640	$317,646,644	$1,561,495
Toy & Hobby Goods & Supplies 423920	$2,244,352,767	$104,452,405	$584,428
Other Misc Durable Goods 423930, 423940, 423990	$1,981,622,646	$1,074,529,440	$6,009,906
Nondurable Goods: 424	$28,211,458,664	$21,788,558,494	$90,029,112
Paper & Paper Products 4241	$661,382,426	$589,611,114	$2,818,696
Drugs & Sundries 4242	$4,440,669,678	$4,348,375,189	$10,144,775
Apparel 4243	$802,703,280	$274,946,081	$1,369,304
Food Products 4244	$11,528,439,320	$7,736,884,681	$32,291,908
Farm Products 4245	$445,998,458	$270,037,829	$1,323,343
Chemicals & Plastics 4246	$985,947,167	$684,749,035	$3,331,732
Petroleum Products 4247	$4,121,483,123	$3,795,330,505	$19,043,531
Beer & Ale 424810	$285,177,529	$276,146,267	$1,338,874
Wine & Distilled Alcoholic Beverages 424820	$1,293,379,908	$1,085,360,383	$5,335,058
Farm Supplies 42491	$1,322,732,017	$836,201,954	$4,182,659
Tobacco & Tobacco Products 42494	$458,693,395	$365,590,884	$1,752,960
Other Misc Nondurable Goods 4249 Not Listed Above	$1,864,852,363	$1,525,324,572	$7,096,272
Electronic Markets, Agents, Brokers 425	$674,707,468	$512,395,003	$3,060,040
Total:	**$57,445,787,856**	**$43,507,648,487**	**$200,392,792**
Retail Trade 44-45			
Motor Vehicles & Parts 441	$9,758,398,334	$8,675,084,618	$45,178,936
New & Used Auto Dealers 4411	$7,460,049,213	$6,668,479,578	$35,100,772
Rv, Boat, Motorcycle Dealers 4412	$951,622,861	$806,041,009	$4,180,688
Automotive Parts & Tires 4413	$1,346,726,260	$1,200,564,031	$5,897,476
Bldg. Materials, Garden Supplies 444	$4,224,369,064	$3,923,048,956	$18,927,778
Building Materials 4441	$3,513,039,918	$3,288,438,271	$15,814,137
Lawn & Garden Supplies 4442	$711,329,146	$634,610,685	$3,113,641
Food & Beverages (off-premises) 445	$7,165,929,893	$6,757,041,345	$33,425,883
Grocery & Convenience Retailers 4451	$6,342,433,910	$6,039,060,833	$29,974,440
Other Food Stores/specialty Foods 4452	$611,593,362	$534,652,120	$2,556,684
Beer, Wine And Liquor Retailers 4453	$211,902,621	$183,328,392	$894,759
Furniture, Home Furnishings, Electronics, And Appliance 449	$5,671,031,627	$4,865,589,750	$34,323,260
Furniture & Home Furnishings 4491	$1,071,806,477	$978,741,713	$4,714,835
Electronics & Appliances 4492	$4,599,225,150	$3,886,848,037	$29,608,425
Electronic & Appliance Retailers 449210	$4,599,225,150	$3,886,848,037	$29,608,425
Department Stores 4551	$235,542,171	$233,227,040	$1,123,027
General Merchandise Retailers 4552	$11,547,187,003	$7,715,556,654	$37,116,954
Warehouse Clubs And Superstores 455211	$10,858,931,391	$7,132,257,803	$34,039,373
All Other General Merchandise Retailers 455219	$688,255,612	$583,298,851	$3,077,581
Drug Stores & Personal Care Retailers 456	$4,564,113,845	$4,268,457,348	$20,947,468
Gas Stations (incl. Convenience Stores) 457	$3,729,104,561	$3,091,281,668	$15,288,043
Apparel & Accessories 458	$1,627,294,154	$1,490,413,478	$7,295,753
Clothing Retailers 4581	$1,253,653,630	$1,166,570,618	$5,746,979
Shoe Retailers 4582	$111,624,477	$110,050,427	$520,040
Jewelry & Luggage Retailers 4583	$262,016,047	$213,792,433	$1,028,734
Sporting Goods, Toy/hobby/book/music/misc 459	$10,157,669,215	$6,215,994,532	$35,209,383
Sporting Goods 45911	$864,333,926	$745,627,722	$3,620,059
Hobby & Toy Retailers 45912	$571,081,352	$165,122,194	$1,011,895

Washington State Quarterly Business Review
TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Quarter 2 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Sewing Supplies 45913	$39,957,704	$36,898,251	$178,222
Musical Instruments 45914	$69,868,207	$55,404,961	$327,589
Book Retailers And News Dealers 4592	$119,546,287	$86,903,052	$491,641
Miscellaneous Retailers 4599	$8,492,881,739	$5,126,038,352	$29,579,977
Total:	**$58,680,639,867**	**$47,235,695,389**	**$248,836,485**
Transportation 48-492			
Air Transportation 481	$113,281,036	$109,303,957	$1,109,472
Railroads 482	$39,304,067	$39,304,067	$498,045
Water Transportation 483	$48,263,045	$30,500,416	$218,801
Truck Transportation 484	$433,172,149	$367,882,869	$3,258,427
Transit & Ground Passenger Transport 485	$127,858,371	$126,883,073	$1,362,959
Pipeline Transportation 486	D	D	D
Scenic & Sightseeing Transportation 487	$91,683,545	$36,917,229	$224,611
Support Activities For Transportation 488	$1,414,330,153	$1,269,161,405	$8,593,306
Postal Service, Couriers And Messengers 491, 492	$364,267,879	$177,743,399	$2,236,724
Total:	**$2,646,040,413**	**$2,170,816,864**	**$17,538,426**
Warehousing & Storage 493			
Total:	**$362,449,382**	**$306,147,605**	**$1,791,028**
Information 51			
Publishing Industries 513	$4,364,106,489	$3,250,377,274	$33,570,756
Newspapers 51311	$11,833,311	$11,646,096	$107,528
Books & Periodicals 51312, 51313	$138,323,055	$121,864,359	$909,985
Software 5132	$3,650,152,146	$2,571,076,292	$19,878,354
Other Publishers 51314, 51319	$563,797,977	$545,790,527	$12,674,889
Motion Picture Production 512	$387,550,852	$327,269,218	$4,327,188
Broadcasting And Content Providers 516	$1,023,846,472	$831,978,134	$13,069,291
Telecommunications 517	$3,146,457,554	$3,109,957,296	$33,569,546
Wired Telecommunications Carriers 517111	$649,806,229	$647,275,691	$6,368,531
Wireless Telecommunications Carriers 517112, 517122	$1,618,937,225	$1,590,946,068	$14,115,300
Satellite And Other Telecommunications 5174, 5178	$877,714,100	$871,735,537	$13,085,715
Data Proc. Svcs., Hosting 518	$1,817,263,279	$883,970,177	$12,820,035
Web Search, Libraries, Archives & Other Information Services 519	$1,295,954,389	$1,100,435,480	$19,837,323
Total:	**$12,035,179,035**	**$9,503,987,579**	**$117,194,139**
Finance, Insurance, Real Estate 52-53			
Banks & Credit Unions 521, 522	$8,302,678,029	$7,039,242,147	$164,358,679
Securities & Other Financial Investment 523, 525	$4,159,520,875	$3,209,423,307	$60,648,505
Insurance Agents & Brokers 524	$3,851,358,798	$1,750,742,938	$18,100,849
Real Estate Agents & Brokers 531	$2,332,620,223	$2,111,567,113	$33,220,012
Rental Of Tangible Personal Property 532	$2,044,779,574	$1,864,608,134	$10,124,757
Lessors Of Nonfinancial Intangibles 533	$238,890,078	$208,076,696	$3,227,026
Total:	**$20,929,847,577**	**$16,183,660,335**	**$289,679,828**
Business, Personal And Other Services 54-92			
Professional, Scientific & Technical Services 54	$31,171,467,303	$19,523,562,300	$250,888,428
Legal Services 5411	$2,249,244,540	$2,093,484,632	$34,916,158
Accounting Services 5412	$1,490,743,175	$1,332,101,010	$22,469,832
Architectural Services 54131	$546,118,204	$441,700,460	$7,386,261
Engineering Services 54133	$2,015,209,471	$1,697,820,707	$22,820,707
Other Related Services 54132, 54134-54138	$292,205,709	$245,586,000	$3,565,384

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TABLE 5: BUSINESS AND OCCUPATION TAX
Statewide Amounts By Industry (NAICS)
Quarter 2 2025

Industry and NAICS Number	Gross	Taxable	B&O Tax
Specialized Design Services 5414	$459,103,111	$309,140,239	$3,047,367
Computer System Design Services 5415	$11,813,202,952	$4,944,327,221	$53,217,600
Consulting Services 5416	$6,780,828,407	$4,836,923,077	$62,862,705
Scientific Research & Development Services 5417	$2,651,824,274	$1,189,476,909	$8,227,719
Advertising & Public Relations 5418	$572,440,706	$445,913,849	$6,414,505
Other Professional Services 5419	$2,300,546,754	$1,987,088,196	$25,960,190
Management Services 55	$347,548,513	$251,581,326	$4,112,283
Administrative & Support Services 561	$17,032,241,762	$8,889,189,527	$100,738,223
Employment Services 5613	$1,455,394,589	$1,204,499,481	$19,109,055
Travel Services 5615	$6,866,138,470	$374,170,348	$4,948,030
Investigation & Security Services 5616	$590,017,471	$532,188,300	$6,858,090
Building Services & Janitorial 5617	$1,636,747,832	$1,544,468,874	$12,718,739
Other 5611, 5612, 5614, 5619	$6,483,943,400	$5,233,862,524	$57,104,309
Waste Treatment/collection 562	$1,540,045,825	$1,470,633,922	$16,997,031
Schools (public, Private, Technical) 61	$762,166,010	$530,823,890	$8,216,695
Health Services 62	$21,035,467,942	$14,314,131,020	$216,541,925
Ambulatory Health Care Services 621	$9,796,171,052	$8,299,698,023	$133,457,458
Physicians 6211	$3,378,565,748	$2,700,518,561	$45,481,856
Dentists 6212	$1,357,828,049	$1,343,153,767	$22,909,789
Other Health Practitioners 6213	$1,365,478,385	$1,244,975,168	$19,112,968
Outpatient Care Centers 6214	$1,259,536,465	$892,510,453	$13,698,782
Medical & Diagnostic Laboratories 6215	$590,873,486	$319,350,069	$5,244,319
Home Health Care 6216	$1,260,009,706	$1,230,751,302	$18,544,747
Other Ambulatory Health Care 6219	$583,879,213	$568,438,703	$8,464,997
Hospitals 622	$9,305,038,200	$4,660,658,113	$67,257,114
Nursing & Retirement Homes 623	$1,063,303,283	$887,423,526	$9,237,939
Social Services & Day Care 624	$870,955,407	$466,351,358	$6,589,414
Arts, Entertainment, & Recreation 71	$1,592,263,701	$1,324,552,227	$14,360,406
Performing Arts, Spectator Sports 711	$687,388,325	$508,404,912	$7,634,801
Museums, Historical Sites, Etc. 712	$47,799,706	$23,973,138	$275,612
Amusement, Gambling, Recreation 713	$857,075,670	$792,174,177	$6,449,993
Accommodations 721	$1,444,123,383	$1,374,141,022	$7,910,468
Restaurants, Food Services 7223, 7225	$6,090,177,001	$5,956,395,769	$31,483,352
Drinking Places 7224	$300,706,740	$274,181,984	$1,592,448
Auto Repair & Services 8111	$1,214,290,203	$1,167,690,466	$5,786,194
Other Repair Services 8112-8114	$843,934,417	$643,446,543	$3,475,144
Personal Services 812	$1,190,878,554	$1,116,074,623	$13,448,135
Personal Care (barber, Beauty, Etc.) 8121	$476,157,143	$461,379,762	$6,677,670
Death Care Services 8122	$90,624,217	$87,339,131	$1,197,828
Laundry & Dry Cleaning 8123	$159,891,692	$157,194,293	$1,110,394
Other Personal Services 8129	$464,205,502	$410,161,437	$4,462,243
Religious, Civic & Other Organizations 813, 814	$358,179,727	$243,210,559	$3,615,884
Public Administration, 92	$196,815,523	$186,879,190	$4,625,689
Total:	**$85,120,306,604**	**$57,266,494,368**	**$683,792,305**
Total All Industries			
Total:	**$315,874,168,907**	**$231,234,757,453**	**$1,839,719,960**

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TABLE 6: STATE RETAIL SALES TAX:*
Statewide Amounts By Industry (NAICS)
Quarter 2 2025
*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Retail Trade 44-45			
Motor Vehicles & Parts 441	$7,366,083,252	$5,600,741,273	$364,048,248
New & Used Auto Dealers 4411	$5,729,260,969	$4,333,592,270	$281,683,539
Rv, Boat, Motorcycle Dealers 4412	$797,425,647	$568,750,781	$36,968,806
Automotive Parts & Tire 4413	$839,396,636	$698,398,222	$45,395,903
Building Materials, Garden Equip & Supplies 444	$2,926,525,802	$2,722,775,601	$176,980,449
Building Materials 4441	$2,461,117,633	$2,323,449,525	$151,024,245
Lawn & Garden Supplies & Equipment 4442	$465,408,169	$399,326,076	$25,956,204
Food & Beverage Stores 445	$6,278,363,542	$1,618,962,065	$105,232,587
Grocery & Convenience Stores 4451	$5,819,941,863	$1,444,962,943	$93,922,611
Other Food & Beverage Stores 4452, 4453	$458,421,679	$173,999,122	$11,309,976
Furniture, Home Furnishings, Electronics, And Appliance 449	$3,495,289,814	$2,317,797,712	$150,656,900
General Merchandise Stores 455	$11,313,531,506	$3,318,814,399	$215,722,956
Department Stores 4551	$233,544,015	$228,015,048	$14,820,978
Warehouse Clubs, Supercenters, And Other General Merchandise Retailers 4552	$11,079,987,491	$3,090,799,351	$200,901,978
Drug/health Retailers 456	$3,502,989,719	$734,041,594	$47,712,720
Gas Stations & Convenience Stores W/pumps 457	$2,701,504,733	$666,791,673	$43,341,464
Apparel & Accessories 458	$1,486,459,174	$1,351,366,774	$87,838,872
Clothing & Shoe Retailers 4581, 4582	$1,251,360,798	$1,165,925,281	$75,785,167
Jewelry & Luggage Stores 4583	$235,098,376	$185,441,493	$12,053,705
Sporting Goods, Hobby, Musical Instrument, Book, Misc Retailers 459	$7,652,462,682	$6,279,278,131	$408,153,339
Sporting Goods, Hobby Music, Misc Retailers 4591	$1,025,212,162	$819,331,189	$53,256,566
Book/periodical/music Retailers 4592	$102,165,885	$74,595,056	$4,848,694
Miscellaneous Retailers 4593-4599	$6,525,084,635	$5,385,351,886	$350,048,079
Total:	**$46,723,210,224**	**$24,610,569,222**	**$1,599,687,535**
Agriculture, Forestry, Fishing 11			
Total:	**$102,934,227**	**$48,112,981**	**$3,127,359**
Mining 21			
Total:	**$30,659,009**	**$22,191,007**	**$1,442,418**
Utilities 22			
Total:	**$151,718,039**	**$81,618,908**	**$5,305,225**
Construction 23			
Construction Of Buildings 236	$8,061,310,421	$6,805,163,372	$442,335,795
Heavy Construction & Highways 237	$1,491,718,085	$1,046,409,756	$68,016,631
Special Trade Contractors 238	$5,084,676,873	$4,447,361,225	$289,078,754
Total:	**$14,637,705,379**	**$12,298,934,353**	**$799,431,180**
Manufacturing 31-33			
Total:	**$4,031,884,055**	**$1,076,590,016**	**$69,978,426**
Wholesale Trade 42			
Durable Goods 423	$6,166,972,188	$3,327,183,088	$216,266,925
Nondurable Goods 424	$1,719,041,432	$756,222,655	$49,154,482
Electronic Markets, Agents & Brokers 425	$82,132,369	$41,934,072	$2,725,704
Total:	**$7,968,145,989**	**$4,125,339,815**	**$268,147,111**

Washington State Quarterly Business Review
TABLE 6: STATE RETAIL SALES TAX:*
Statewide Amounts By Industry (NAICS)
Quarter 2 2025
*State tax only; excludes accrued local sales tax revenues

Industry and NAICS Number	Gross	Taxable	Retail Sales Tax*
Transportation & Warehousing 48-49			
Total:	**$769,607,433**	**$598,568,208**	**$38,906,956**
Information 51			
Total:	**$4,040,084,597**	**$2,463,383,636**	**$160,119,978**
Finance, Insurance 52			
Total:	**$486,895,515**	**$389,427,357**	**$25,312,781**
Real Estate, Rental/leasing 53			
Total:	**$1,611,388,785**	**$1,379,312,575**	**$89,655,368**
Professional, Scientific & Technical Services 54			
Total:	**$8,397,737,335**	**$2,106,957,884**	**$136,952,405**
Management, Education & Health Services 55-62			
Total:	**$5,106,146,996**	**$3,395,999,240**	**$220,740,183**
Arts, Entertainment & Recreation 71			
Total:	**$669,505,280**	**$625,081,015**	**$40,630,323**
Accommodations & Food Services 72			
Accommodations 721	$1,307,805,842	$1,187,705,007	$77,200,835
Restaurants, Food Services & Drinking Places 722	$5,560,651,932	$5,051,309,063	$328,335,220
Total:	**$6,868,457,774**	**$6,239,014,070**	**$405,536,055**
Other Services 81			
Repair & Maintenance 811	$1,397,785,329	$1,211,604,629	$78,754,388
Personal Service 812	$371,370,478	$337,193,705	$21,917,617
Religious, Civic & Other Organization 813, 814	$45,256,753	$31,872,192	$2,071,701
Total:	**$1,814,412,560**	**$1,580,670,526**	**$102,743,706**
Public Administration 92			
Total:	**$33,713,657**	**$30,518,635**	**$1,983,712**
Total All Industries			
Total:	**$103,444,206,854**	**$61,072,289,448**	**$3,969,700,721**

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TABLE 7: PUBLIC UTILITY TAX
Statewide Amounts By Industry (NAICS)
Quarter 2 2025

Type of Utility	Rate	Gross	Taxable	State Tax
Water Distribution				
Water Supply	0	$418,997,644	$391,734,562	$19,700,336
Miscellaneous	0	$48,934,208	$47,645,884	$2,396,114
Total:	**5.03%**	**$467,931,852**	**$439,380,446**	**$22,096,450**
Sewer Collection				
Sewerage Systems	0	$150,398,273	$60,435,134	$2,327,961
Miscellaneous	0	$124,128,956	$83,105,088	$3,201,208
Total:	**3.85%**	**$274,527,229**	**$143,540,222**	**$5,529,169**
Power				
Total:	**3.87%**	**$2,962,316,498**	**$2,234,180,162**	**$86,538,732**
Gas Distribution/telegraph				
Total:	**3.85%**	**$462,715,360**	**$459,420,167**	**$17,696,864**
Motor Transportation				
Local/suburban Transit	0	$243,708,499	$105,103,345	$2,024,289
Trucking	0	$2,256,725,147	$331,586,063	$6,386,367
Railroads	0	$22,808,706	$18,087,143	$348,358
Miscellaneous	0	$255,031,665	$165,631,524	$3,190,075
Total:	**1.93%**	**$2,778,274,017**	**$620,408,075**	**$11,949,089**
Urban Transportation				
Local/suburban Transit	0	$112,441,672	$97,086,533	$623,297
Trucking	0	$99,461,445	$80,548,573	$517,139
Miscellaneous	0	$217,668,823	$170,476,463	$1,094,469
Total:	**0.64%**	**$429,571,940**	**$348,111,569**	**$2,234,905**
Other Public Service				
Water Transport	0	$101,522,175	$33,959,596	$654,060
Miscellaneous	0	$320,648,449	$48,348,906	$931,200
Total:	**1.93%**	**$422,170,624**	**$82,308,502**	**$1,585,260**
Log Hauling Over Public Highways				
Total:	**1.37%**	**$70,154,717**	**$42,163,126**	**$577,473**
Total Public Utility Taxes				
Total:		**$7,867,662,237**	**$4,369,512,269**	**$148,207,942**

APPENDIX A:
Frequently Asked Questions

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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.

<u>6. Retail Sales and Use Tax:</u>

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.