

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
	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

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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