

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

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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

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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

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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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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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