

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
4TH QUARTER, 2015

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$1,244,953,244	\$708,538,575	\$4,186,934
CROP & ANIMAL PRODUCTION	111,112	427,313,811	188,445,181	1,070,197
FORESTRY & LOGGING	113	478,020,346	350,164,246	1,394,516
FISHING & HUNTING	114	138,298,385	22,052,621	120,855
AG & FORESTRY SUPPORT ACTIVITIES	115	201,320,702	147,876,527	1,601,366
MINING	21	117,345,557	104,202,452	566,151
SAND & GRAVEL, QUARRYING	2123	82,186,363	73,238,374	393,118
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	35,159,194	30,964,078	173,033
UTILITIES	22	699,569,345	556,161,553	7,510,502
HYDROELECTRIC POWER GENERATION	221111	14,963,014	13,659,319	184,228
ALTERNATIVE POWER GENERATION	221114-221117	1,381,309	1,190,109	16,578
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	5,632,493	5,489,997	49,473
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	143,293,621	125,959,155	1,401,823
NATURAL GAS DISTRIBUTION	2212	81,042,143	17,065,684	122,051
WATER & SEWER	2213	453,256,765	392,797,289	5,736,349
CONSTRUCTION	23	13,197,756,335	11,889,566,979	58,636,926
RESIDENTIAL BUILDING & REMODELING	2361	2,152,907,516	2,033,333,220	10,099,385
NONRESIDENTIAL BUILDING	2362	3,220,555,888	2,890,438,297	13,870,177
HEAVY CONSTRUCTION & HIGHWAYS	237	1,531,889,107	1,311,380,525	6,739,444
SPECIAL TRADE CONTRACTORS	238	6,292,403,824	5,654,414,937	27,927,920
ELECTRICAL	23821	1,239,210,371	1,083,278,859	5,454,749
PLUMBING & HEATING	23822	1,136,164,731	1,050,439,274	5,177,808
PAINTING	23832	237,896,650	219,129,037	1,064,174
MASONRY/DRYWALL	23814, 23831	355,216,673	326,764,908	1,574,735
ROOFING	23816	273,928,632	258,386,264	1,233,598
OTHER CONTRACTORS	238 not listed above	3,049,986,767	2,716,416,595	13,422,856
MANUFACTURING	31-33	42,574,407,311	30,559,502,887	116,311,868
FOOD PRODUCTS	311	3,991,741,706	1,934,431,859	7,229,645
MILLING OF GRAINS	3112	222,689,843	138,350,127	627,483
FRUITS & VEGETABLES	3114	609,487,191	142,469,847	646,472
DAIRY PRODUCTS	3115	513,302,747	109,920,155	534,320
MEAT PRODUCTS	3116	603,194,000	600,543,801	914,532
SEAFOOD PRODUCTS	3117	676,585,932	117,773,268	550,464
BAKERY PRODUCTS	3118	549,688,655	282,428,902	1,366,078
OTHER FOOD ITEMS	3111, 3113, 3119	816,793,338	542,945,759	2,590,296
BEVERAGES	312	621,678,336	379,419,668	1,850,354
TEXTILES	313,314	209,084,435	120,608,653	595,796
APPAREL	315	54,755,676	35,143,058	179,419
LEATHER & ALLIED PRODUCTS	316	28,404,590	12,615,665	62,662
LUMBER & WOOD PRODUCTS	321	2,011,702,308	1,206,468,654	4,911,592
SAWMILLS	3211	717,039,862	422,392,205	1,528,216
PLYWOOD & TRUSSES	3212	326,488,647	201,419,508	812,930
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	968,173,799	582,656,941	2,570,446
PAPER PRODUCTS	322	1,551,408,163	911,391,638	3,562,777
PULP & PAPER MILLS	3221	1,137,639,855	622,914,524	2,210,698
OTHER PAPER PRODUCTS	3222	413,768,308	288,477,114	1,352,079
COMMERCIAL PRINTING	323	268,470,709	211,396,516	1,044,141
PETROLEUM & COAL PRODUCTS	324	4,149,760,708	3,821,702,664	18,554,844
PETROLEUM REFINING	32411	3,996,640,743	3,702,761,687	17,981,824
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	153,119,965	118,940,977	573,020
CHEMICALS	325	1,917,740,870	1,040,246,456	4,883,339
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	661,019,155	316,544,549	1,568,087
PHARMACEUTICALS	3254	398,014,413	234,391,929	1,156,870
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	377,464,604	210,644,368	784,687
PAINT, COATING & ADHESIVES	3255	29,632,861	19,863,310	96,482
SOAP, CLEANING COMPOUND & TOILETRIES	3256	258,687,570	137,715,974	667,320
OTHER CHEMICAL PRODUCTS	3259	192,922,267	121,086,326	609,893

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	768,358,768	463,736,845	2,172,276
NONMETALLIC MINERALS	327	709,782,621	531,965,800	2,552,704
PRIMARY METALS	331	653,906,776	481,508,137	1,974,106
IRON & STEEL MILLS	3311, 3312	213,753,763	134,448,398	621,298
ALUMINUM SMELTING	3313	243,807,814	221,923,909	752,813
OTHER NONFERROUS METALS	3314	35,441,250	34,475,456	166,837
FOUNDRIES	3315	160,903,949	90,660,374	433,158
FABRICATED METAL PRODUCTS	332	1,558,536,770	1,090,979,112	4,920,939
MACHINERY	333	1,577,540,978	844,728,158	4,027,566
FARM & CONSTRUCTION IMPLEMENTS	3331	130,192,254	67,628,348	327,653
INDUSTRIAL MACHINERY	3332	323,290,800	153,061,430	747,611
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,124,057,924	624,038,380	2,952,302
COMPUTERS & ELECTRONICS	334	2,846,819,406	1,408,729,156	6,969,088
COMPUTER HARDWARE	3341	363,924,935	24,820,045	139,367
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	172,963,811	74,302,366	395,500
AUDIO & VIDEO EQUIPMENT	3343	55,742,466	26,246,005	132,114
SEMICONDUCTORS	3344	731,122,828	371,750,779	1,500,228
INSTRUMENTS	3345	1,500,088,260	895,650,948	4,682,212
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	22,977,106	15,959,013	119,667
ELECTRICAL EQUIPMENT & APPLIANCES	335	615,560,618	303,456,479	1,403,150
LIGHTING EQUIPMENT	3351	149,916,891	38,394,519	187,364
HOUSEHOLD APPLIANCES	3352	5,133,339	3,446,292	17,195
OTHER ELECTRIC EQUIPMENT	3353, 3359	460,510,388	261,615,668	1,198,591
TRANSPORTATION EQUIPMENT	336	17,484,306,124	14,816,592,804	44,866,513
MOTOR VEHICLES & PARTS	3361, 3362, 3363	400,615,081	265,778,724	1,289,065
AIRCRAFT, AEROSPACE & PARTS	3364	16,674,599,782	14,255,489,743	42,125,361
SHIPS & BOATS	3366	382,226,594	272,601,896	1,340,853
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,864,667	22,722,441	111,234
FURNITURE & RELATED PRODUCTS	337	399,144,438	277,457,357	1,359,344
OTHER MANUFACTURING	339	1,155,703,311	666,924,208	3,191,613
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	127,252,217	77,764,802	398,954
DENTAL LABORATORIES	339116	58,581,524	54,584,541	322,084
SPORTING AND ATHLETIC GOODS	33992	216,066,463	58,175,644	292,958
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	753,803,107	476,399,221	2,177,617
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>40,639,421,313</u>	<u>27,112,066,327</u>	<u>127,760,160</u>
DURABLE GOODS	423	19,487,917,288	13,884,047,330	69,847,903
MOTOR VEHICLES & PARTS	4231	3,093,824,784	2,832,625,814	14,007,682
FURNITURE & HOME FURNISHINGS	4232	505,677,042	341,007,827	1,686,669
LUMBER & CONSTRUCTION MATERIALS	4233	1,641,785,404	1,108,833,998	5,266,336
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,542,921,066	2,624,752,229	13,710,802
METAL & MINERAL (except Petroleum)	4235	769,494,207	524,353,597	2,479,425
ELECTRICAL EQUIPMENT	4236	2,826,826,080	2,041,275,349	10,930,469
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	925,995,422	754,780,466	3,685,064
MACHINERY & EQUIPMENT	4238	3,371,137,436	2,617,428,475	12,485,891
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	394,145,586	190,596,676	982,784
TOY & HOBBY GOODS & SUPPLIES	423920	1,214,258,592	65,771,435	368,622
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	1,201,851,669	782,621,464	4,244,159
NONDURABLE GOODS:	424	20,833,908,864	13,063,571,881	56,562,237
PAPER & PAPER PRODUCTS	4241	671,657,582	496,334,620	2,299,844
DRUGS & SUNDRIES	4242	2,475,816,714	2,174,420,323	5,853,940
APPAREL	4243	1,189,085,485	368,832,822	1,825,960
FOOD PRODUCTS	4244	9,016,877,767	5,368,776,541	23,693,471
FARM PRODUCTS	4245	1,262,257,493	200,874,251	1,008,384
CHEMICALS & PLASTICS	4246	769,894,174	618,208,365	2,989,192
PETROLEUM PRODUCTS	4247	1,178,748,536	938,436,107	4,801,908
BEER & ALE	424810	228,530,579	215,609,050	1,045,185
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,068,610,582	807,979,181	3,928,700
FARM SUPPLIES	42491	719,969,820	454,586,687	2,284,392
TOBACCO & TOBACCO PRODUCTS	42494	342,917,451	273,123,740	1,318,929
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,909,542,681	1,146,390,194	5,512,332
ELECTRONIC MARKETS, AGENTS, BROKERS	425	317,595,161	164,447,116	1,350,020

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	35,172,842,419	29,961,414,508	149,108,372
MOTOR VEHICLES & PARTS	441	6,409,632,868	5,681,357,861	28,796,066
NEW & USED AUTO DEALERS	4411	5,056,699,643	4,562,463,120	23,261,566
RV, BOAT, MOTORCYCLE DEALERS	4412	456,558,465	353,596,321	1,807,445
AUTOMOTIVE PARTS & TIRES	4413	896,374,760	765,298,420	3,727,055
FURNITURE & HOME FURNISHINGS	442	884,027,357	809,442,018	3,899,315
ELECTRONICS & APPLIANCES	443	1,825,840,848	1,543,184,556	8,603,927
HOUSEHOLD APPLIANCES	443141	141,497,539	139,544,376	673,806
ELECTRONIC STORES	443142	1,684,343,309	1,403,640,180	7,930,121
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,117,847,655	1,970,596,075	9,479,744
BUILDING MATERIALS	4441	1,855,136,960	1,746,133,031	8,376,388
LAWN & GARDEN SUPPLIES	4442	262,710,695	224,463,044	1,103,356
FOOD & BEVERAGES (OFF-PREMISES)	445	4,160,066,001	3,899,331,547	18,645,013
GROCERY & CONVENIENCE STORES	4451	3,627,115,392	3,485,453,430	16,760,959
OTHER FOOD STORES/SPECIALTY FOODS	4452	390,679,684	288,377,234	1,283,126
BEER, WINE AND LIQUOR STORES	4453	142,270,925	125,500,883	600,928
DRUG STORES & PERSONAL CARE STORES	446	2,174,785,517	1,995,702,069	9,756,602
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,077,600,123	1,635,018,081	8,048,460
APPAREL & ACCESSORIES	448	1,821,433,989	1,373,985,527	6,598,650
CLOTHING STORES	4481	1,479,281,682	1,078,852,336	5,186,673
SHOE STORES	4482	108,701,765	102,521,048	483,911
JEWELRY & LUGGAGE STORES	4483	233,450,542	192,612,143	928,066
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	1,098,153,704	877,389,020	4,314,841
SPORTING GOODS	45111	648,981,446	531,797,221	2,610,247
HOBBY & TOY STORES	45112	192,481,190	159,912,828	762,709
SEWING SUPPLIES	45113	53,092,368	49,557,759	238,032
MUSICAL INSTRUMENTS	45114	44,398,786	38,164,915	196,022
BOOK, PERIODICAL & MUSIC STORES	45121	159,199,914	97,956,297	507,831
DEPARTMENT STORES	4521	1,063,257,395	1,035,956,743	4,967,146
GENERAL MERCHANDISE STORES	4529	5,938,675,211	5,171,806,907	24,702,801
E-COMMERCE & MAIL ORDER	4541	1,832,712,690	1,304,183,814	6,857,592
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,768,809,061	2,663,460,290	14,438,215
TRANSPORTATION	48-492	1,531,950,870	1,214,856,647	8,210,304
AIR TRANSPORTATION	481	23,056,932	21,688,878	181,722
RAILROADS	482	35,052,633	35,051,633	405,911
WATER TRANSPORTATION	483	58,602,988	38,441,175	135,194
TRUCK TRANSPORTATION	484	288,542,338	159,496,062	1,460,101
TRANSIT & GROUND PASSENGER TRANSPORT	485	58,182,437	50,896,542	653,838
PIPELINE TRANSPORTATION	486	2,846,266	2,846,266	18,086
SCENIC & SIGHTSEEING TRANSPORTATION	487	49,948,711	18,811,638	103,166
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	982,369,633	859,220,788	4,942,981
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	33,348,932	28,403,665	309,305
WAREHOUSING & STORAGE	493	276,057,840	255,729,362	1,365,408
INFORMATION	51	6,201,464,289	5,132,287,510	47,784,343
PUBLISHING (EXCEPT INTERNET)	511	1,392,160,553	845,298,421	5,697,167
NEWSPAPERS	51111	130,066,354	127,768,303	525,912
BOOKS & PERIODICALS	51112, 51113	134,117,276	102,631,750	665,918
SOFTWARE	5112	1,039,443,052	537,138,370	3,515,327
OTHER PUBLISHERS	51114, 51119	88,533,871	77,759,998	990,010
MOTION PICTURE PRODUCTION	512	288,884,647	248,690,834	3,097,372
RADIO & TV BROADCASTING, CABLE TV	515	561,758,724	461,074,050	5,789,775
TELEPHONE & TELECOMMUNICATIONS	517	3,033,641,060	2,928,660,962	25,366,347
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	592,364,982	380,254,632	4,683,221
OTHER INFORMATION SERVICES	519	332,654,323	268,308,611	3,150,461
FINANCE, INSURANCE, REAL ESTATE	52-53	11,762,704,251	8,887,058,672	102,738,112
BANKS & CREDIT UNIONS	522	4,439,002,576	3,583,890,993	50,699,622
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,969,774,779	1,298,111,593	14,190,863
INSURANCE AGENTS & BROKERS	524	2,158,256,675	1,090,758,012	8,843,784
REAL ESTATE AGENTS & BROKERS	531	1,502,098,933	1,416,164,597	19,800,763
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,547,243,312	1,357,327,917	7,164,500
LESSORS OF NONFINANCIAL INTANGIBLES	533	146,327,976	140,805,560	2,038,580

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>41,717,934,875</u>	<u>32,492,720,145</u>	<u>373,775,228</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>15,990,637,067</u>	<u>11,110,086,415</u>	<u>142,539,590</u>
LEGAL SERVICES	5411	1,416,721,753	1,305,862,702	19,076,439
ACCOUNTING SERVICES	5412	1,983,184,268	1,912,426,018	28,495,316
ARCHITECTURAL SERVICES	54131	401,318,428	330,695,246	4,894,305
ENGINEERING SERVICES	54133	1,625,259,760	1,264,765,952	12,766,895
OTHER RELATED SERVICES	54132, 54134-54138	228,836,358	201,558,564	2,684,346
SPECIALIZED DESIGN SERVICES	5414	324,935,887	265,424,294	2,877,925
COMPUTER SYSTEM DESIGN SERVICES	5415	4,947,077,606	2,369,218,345	27,602,960
CONSULTING SERVICES	5416	2,635,308,499	1,985,696,157	26,787,374
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	809,903,868	342,900,769	3,282,622
ADVERTISING & PUBLIC RELATIONS	5418	411,340,418	333,956,231	4,573,084
OTHER PROFESSIONAL SERVICES	5419	1,206,750,222	797,582,137	9,498,324
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>161,724,864</u>	<u>125,406,845</u>	<u>1,611,245</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	4,412,003,086	3,754,811,625	40,777,649
EMPLOYMENT SERVICES	5613	862,270,128	761,077,266	10,165,701
TRAVEL SERVICES	5615	215,212,804	168,065,769	1,096,686
INVESTIGATION & SECURITY SERVICES	5616	313,455,975	282,071,498	3,227,271
BUILDING SERVICES & JANITORIAL	5617	968,480,880	931,504,506	8,467,421
OTHER	5611, 5612, 5614, 5619	2,052,583,299	1,612,092,586	17,820,570
WASTE TREATMENT/ COLLECTION	562	901,715,695	822,846,155	8,797,284
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>808,163,440</u>	<u>405,808,935</u>	<u>5,442,163</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>11,354,332,413</u>	<u>8,907,516,376</u>	<u>124,219,950</u>
AMBULATORY HEALTH CARE SERVICES	621	5,726,269,939	4,837,499,124	68,624,587
PHYSICIANS	6211	2,250,878,556	1,807,647,913	26,786,086
DENTISTS	6212	854,451,120	845,240,998	12,643,057
OTHER HEALTH PRACTITIONERS	6213	964,127,117	909,327,588	12,678,496
OUTPATIENT CARE CENTERS	6214	810,801,566	618,796,930	8,731,598
MEDICAL & DIAGNOSTIC LABORATORIES	6215	315,516,161	192,992,846	2,879,857
HOME HEALTH CARE	6216	285,348,144	272,789,664	2,676,628
OTHER AMBULATORY HEALTH CARE	6219	245,147,275	190,703,185	2,228,865
HOSPITALS	622	4,360,773,847	3,127,487,978	45,386,826
NURSING & RETIREMENT HOMES	623	699,084,714	623,729,463	6,489,552
SOCIAL SERVICES & DAY CARE	624	568,203,913	318,799,811	3,718,985
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>946,671,376</u>	<u>768,509,107</u>	<u>7,940,165</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	448,725,414	341,234,550	4,475,277
MUSEUMS, HISTORICAL SITES, ETC.	712	17,545,939	5,125,085	45,015
AMUSEMENT, GAMBLING, RECREATION	713	480,400,023	422,149,472	3,419,873
ACCOMMODATIONS	721	773,001,690	742,009,650	3,959,658
RESTAURANTS, FOOD SERVICES	7223, 7225	3,320,124,609	3,256,537,682	16,506,598
DRINKING PLACES	7224	230,514,496	208,188,430	1,193,947
AUTO REPAIR & SERVICES	8111	708,906,485	679,323,531	3,354,831
OTHER REPAIR SERVICES	8112, 8113, 8114	639,311,316	454,972,752	2,445,104
PERSONAL SERVICES	812	1,113,607,717	1,056,071,621	12,446,536
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	549,603,505	534,816,652	7,410,018
DEATH CARE SERVICES	8122	52,710,112	51,953,767	600,391
LAUNDRY & DRY CLEANING	8123	114,096,686	111,416,749	717,343
OTHER PERSONAL SERVICES	8129	397,197,414	357,884,453	3,718,784
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	253,700,892	110,436,135	1,311,462
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>106,977,711</u>	<u>90,709,329</u>	<u>1,236,529</u>
TOTAL ALL INDUSTRIES		195,139,865,631	148,874,620,060	997,961,791

NOTE:

A change in the filing requirements became effective July 1, 2015 on the exemption from business and occupation tax on certain manufacturing dairy, fruit and vegetable, and seafood products. Manufacturers must now report their income on the combined excise tax return. This is reflected in the reporting primarily on NAICS 3114, 3115 and 3117.

The manufacturers also take a deduction for the exempt amounts, resulting in no taxable activity.