

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
CALENDAR 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,071,791,947</u>	<u>\$2,146,746,432</u>	<u>\$11,777,989</u>
CROP & ANIMAL PRODUCTION	111,112	756,833,776	469,475,057	2,647,467
FORESTRY & LOGGING	113	1,555,040,526	1,245,450,241	5,316,410
FISHING & HUNTING	114	272,184,229	63,753,525	401,934
AG & FORESTRY SUPPORT ACTIVITIES	115	487,733,416	368,067,609	3,412,178
<u>MINING</u>	<u>21</u>	<u>480,811,411</u>	<u>421,595,385</u>	<u>2,280,023</u>
SAND & GRAVEL, QUARRYING	2123	382,021,060	328,723,844	1,754,771
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	98,790,351	92,871,541	525,252
<u>UTILITIES</u>	<u>22</u>	<u>1,994,681,317</u>	<u>1,586,442,820</u>	<u>20,729,696</u>
ELECTRIC POWER GENERATION & TRANS.	2211	340,939,464	338,164,425	4,406,571
NATURAL GAS DISTRIBUTION	2212	427,461,084	154,836,662	763,230
WATER & SEWER	2213	1,226,280,769	1,093,441,733	15,559,895
<u>CONSTRUCTION</u>	<u>23</u>	<u>47,683,465,128</u>	<u>43,130,239,715</u>	<u>211,767,455</u>
RESIDENTIAL BUILDING & REMODELING	2361	11,076,768,399	10,063,349,052	48,727,430
NONRESIDENTIAL BUILDING	2362	8,868,304,129	7,904,902,525	37,995,872
HEAVY CONSTRUCTION & HIGHWAYS	237	5,427,066,673	4,704,215,717	24,520,774
SPECIAL TRADE CONTRACTORS	238	22,311,325,552	20,457,772,046	100,523,377
PLUMBING & HEATING	23822	4,552,479,757	4,150,424,060	20,289,377
PAINTING	23832	806,922,368	723,090,160	3,496,963
ELECTRICAL	23821	4,416,746,085	3,948,979,829	19,916,836
MASONRY/DRYWALL	23814, 23831	1,901,909,461	1,744,208,724	8,417,029
ROOFING	23816	1,071,566,351	1,033,228,356	4,940,017
OTHER CONTRACTORS	238 not listed above	9,561,701,530	8,857,840,917	43,463,155
<u>MANUFACTURING</u>	<u>31-33</u>	<u>131,762,044,079</u>	<u>94,868,797,690</u>	<u>409,767,677</u>
FOOD PRODUCTS	311	10,431,669,924	5,307,043,114	18,938,222
MILLING OF GRAINS	3112	431,170,276	296,063,317	1,103,831
FRUITS & VEGETABLES	3114	1,551,891,062	507,050,878	2,320,503
DAIRY PRODUCTS	3115	1,231,610,103	290,556,060	1,408,719
MEAT PRODUCTS	3116	1,904,640,381	1,834,497,219	2,901,826
SEAFOOD PRODUCTS	3117	2,319,188,058	404,734,714	1,860,267
BAKERY PRODUCTS	3118	1,082,256,926	818,624,045	3,951,975
OTHER FOOD ITEMS	3111, 3113, 3119	1,910,913,118	1,155,516,881	5,391,101
BEVERAGES	312	2,513,343,775	1,514,378,098	7,343,374
TEXTILES	313,314	1,384,755,971	392,934,328	1,951,842
APPAREL	315	205,342,496	110,075,039	534,767
LEATHER & ALLIED PRODUCTS	316	86,208,258	29,042,500	140,863
LUMBER & WOOD PRODUCTS	321	7,775,423,850	5,004,927,406	21,452,605
SAWMILLS	3211	2,626,790,132	1,566,401,495	5,871,884
PLYWOOD & TRUSSES	3212	991,940,725	586,612,649	2,372,258
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	4,156,692,993	2,851,913,262	13,208,463
PAPER PRODUCTS	322	6,724,528,431	3,943,614,022	15,285,389
PULP & PAPER MILLS	3221	4,456,754,639	2,470,969,985	8,724,798
OTHER PAPER PRODUCTS	3222	2,267,773,792	1,472,644,037	6,560,591
COMMERCIAL PRINTING	323	1,095,701,147	951,694,917	4,733,084
PETROLEUM & COAL PRODUCTS	324	24,463,287,625	22,029,352,923	106,448,976
PETROLEUM REFINING	32411	23,915,422,662	21,687,403,651	104,787,514
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	547,864,963	341,949,272	1,661,462
CHEMICALS	325	3,286,198,899	2,257,125,756	11,143,544
CHEMICALS	3251	765,125,821	470,087,499	2,282,402
PESTICIDES & FERTILIZERS	3253	262,686,781	204,421,854	1,004,952
PHARMACEUTICALS	3254	591,388,849	420,002,148	2,094,385
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,666,997,448	1,162,614,255	5,761,805
PLASTICS & RUBBER PRODUCTS	326	2,290,247,987	1,397,479,972	6,772,065
NONMETALLIC MINERALS	327	3,049,306,867	2,235,093,134	10,502,154
PRIMARY METALS	331	4,785,590,028	3,332,410,138	14,525,911
IRON & STEEL MILLS	3311, 3312	1,445,569,916	897,761,780	4,279,268

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
ALUMINUM SMELTING	3313	2,087,324,196	1,638,480,923	6,388,475
OTHER NONFERROUS METALS	3314	194,011,900	178,941,198	866,339
FOUNDRIES	3315	1,058,684,016	617,226,237	2,991,829
FABRICATED METAL PRODUCTS	332	4,818,055,196	3,371,004,633	15,792,200
MACHINERY	333	5,758,394,590	3,640,981,995	17,740,264
FARM & CONSTRUCTION IMPLEMENTS	3331	527,960,490	262,903,899	1,274,474
INDUSTRIAL MACHINERY	3332	916,929,348	468,382,387	2,280,234
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	4,313,504,752	2,909,695,709	14,185,556
COMPUTERS & ELECTRONICS	334	11,317,163,647	6,057,892,652	30,668,136
COMPUTER HARDWARE	3341	1,225,161,241	323,830,415	1,876,682
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	738,993,221	578,178,748	3,208,288
AUDIO & VIDEO EQUIPMENT	3343	210,007,696	112,182,859	561,926
SEMICONDUCTORS	3344	3,224,227,227	1,612,726,660	6,573,137
INSTRUMENTS	3345	5,095,081,378	3,059,131,841	14,956,741
SOFTWARE REPRODUCTION	334611	807,308,379	358,999,327	3,406,028
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	16,384,505	12,842,802	85,334
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,679,173,462	845,641,308	3,859,287
LIGHTING EQUIPMENT	3351	217,742,107	98,132,936	476,103
HOUSEHOLD APPLIANCES	3352	44,469,388	27,929,188	137,043
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,416,961,967	719,579,184	3,246,141
TRANSPORTATION EQUIPMENT	336	35,296,572,152	29,523,775,237	107,717,255
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,511,699,092	975,456,253	5,020,384
AIRCRAFT, AEROSPACE & PARTS	3364	31,975,092,779	27,387,348,900	97,078,863
SHIPS & BOATS	3366	1,687,457,848	1,060,184,901	5,134,400
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	122,322,433	100,785,183	483,608
FURNITURE & RELATED PRODUCTS	337	1,501,628,370	1,082,043,570	5,231,819
OTHER MANUFACTURING	339	3,299,451,404	1,842,286,948	8,985,920
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>136,685,029,379</u>	<u>97,947,772,504</u>	<u>467,150,575</u>
DURABLE GOODS	423	64,616,174,308	43,160,879,840	215,115,853
MOTOR VEHICLES & PARTS	4231	6,542,974,827	6,027,398,872	29,611,342
FURNITURE & HOME FURNISHINGS	4232	1,447,307,946	1,064,071,391	5,296,360
LUMBER & CONSTRUCTION MATERIALS	4233	5,840,091,896	4,041,789,601	19,413,485
PROFESSIONAL & COMMERCIAL EQUIP.	4234	11,043,854,146	8,856,282,785	44,373,483
ELECTRICAL EQUIPMENT	4236	9,205,688,337	6,977,379,392	36,827,931
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,912,367,227	2,382,257,822	11,587,279
MACHINERY & EQUIPMENT	4238	11,633,954,665	8,393,371,338	40,018,129
OTHER DURABLE GOODS	4235, 4239	15,989,935,264	5,418,328,639	27,987,844
NONDURABLE GOODS:	424	69,981,555,258	53,959,724,747	247,320,463
PAPER & PAPER PRODUCTS	4241	1,899,275,848	1,509,822,265	7,301,989
DRUGS & SUNDRIES	4242	6,796,747,068	6,322,832,367	20,088,046
APPAREL	4243	3,018,101,120	1,199,495,947	5,983,569
FOOD PRODUCTS	4244	24,039,519,887	15,212,336,289	66,941,056
FARM PRODUCTS	4245	849,108,002	567,179,094	2,870,316
CHEMICALS & PLASTICS	4246	3,788,234,887	3,133,157,686	17,953,064
PETROLEUM PRODUCTS	4247	18,679,517,692	17,651,993,316	85,499,703
OTHER NONDURABLE GOODS	4248, 4249	10,911,050,754	8,362,907,783	40,682,720
ELECTRONIC MARKETS, AGENTS, BROKERS	425	2,087,299,813	827,167,917	4,714,259
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>113,868,750,793</u>	<u>91,853,524,576</u>	<u>453,181,128</u>
MOTOR VEHICLES & PARTS	441	17,545,800,163	15,906,983,748	78,427,532
NEW & USED AUTO DEALERS	4411	13,175,174,220	12,173,377,243	60,034,994
RV, BOAT, MOTORCYCLE DEALERS	4412	1,867,637,024	1,563,198,320	7,824,499
AUTOMOTIVE PARTS & TIRES	4413	2,502,988,919	2,170,408,185	10,568,039
FURNITURE & HOME FURNISHINGS	442	2,983,498,202	2,638,785,621	12,717,784
ELECTRONICS & APPLIANCES	443	5,822,626,235	4,809,384,225	26,731,991
HOUSEHOLD APPLIANCES	443111	674,946,542	655,361,731	3,166,306
RADIO, TV & OTHER ELECTRONICS	443112	1,780,386,141	1,627,689,892	8,779,253

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		GROSS	TAXABLE	
COMPUTERS & SOFTWARE	44312	3,294,810,011	2,459,348,628	14,469,397
CAMERAS & PHOTO SUPPLY	44313	72,483,541	66,983,974	317,035
BLDG. MATERIALS, GARDEN SUPPLIES	444	7,802,745,114	7,309,258,628	35,227,360
BUILDING MATERIALS	4441	6,795,862,225	6,442,678,079	31,016,298
LAWN & GARDEN SUPPLIES	4442	1,006,882,889	866,580,549	4,211,062
FOOD & BEVERAGES (OFF-PREMISES)	445	13,436,010,545	12,775,183,967	60,949,550
GROCERY & CONVENIENCE STORES	4451	12,449,048,654	12,072,570,171	57,672,752
OTHER FOOD STORES/SPECIALTY FOODS	4452	870,959,764	603,689,008	2,732,862
BEER, WINE AND LIQUOR STORES	4453	116,002,127	98,924,788	543,936
DRUG STORES & PERSONAL CARE STORES	446	5,364,062,183	4,450,486,000	21,565,821
GAS STATIONS (INCL. CONVENIENCE STORES)	447	11,094,190,590	9,240,763,399	44,399,114
APPAREL & ACCESSORIES	448	5,494,219,291	4,011,427,862	19,290,001
CLOTHING STORES	4481	4,264,048,527	3,151,272,348	15,129,131
SHOE STORES	4482	356,683,697	352,767,318	1,710,159
JEWELRY & LUGGAGE STORES	4483	873,487,067	507,388,196	2,450,711
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,005,800,008	2,449,956,878	12,132,550
SPORTING GOODS	45111	1,587,365,024	1,181,445,194	5,828,855
HOBBY & TOY STORES	45112	374,046,606	328,770,228	1,610,790
SEWING SUPPLIES	45113	162,413,973	147,955,283	711,937
MUSICAL INSTRUMENTS	45114	163,606,089	150,095,037	764,675
BOOK, PERIODICAL & MUSIC STORES	45121	521,417,237	467,670,996	2,343,150
TAPES & CDs	45122	196,951,079	174,020,140	873,143
DEPARTMENT STORES	4521	3,407,376,519	3,234,593,171	15,546,536
GENERAL MERCHANDISE STORES	4529	15,669,092,895	14,058,983,120	66,856,932
E-COMMERCE & MAIL ORDER	4541	10,018,391,113	959,835,868	6,013,050
MISCELLANEOUS RETAILERS	453, 4542, 4543	12,224,937,935	10,007,882,089	53,322,907
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>5,133,152,584</u>	<u>3,631,425,065</u>	<u>24,465,341</u>
AIR TRANSPORTATION	481	84,002,847	74,624,723	800,334
RAILROADS	482	113,047,783	62,449,257	589,060
WATER TRANSPORTATION	483	305,000,177	95,214,343	357,043
TRUCK TRANSPORTATION	484	1,013,297,276	708,169,418	5,954,464
TRANSIT & GROUND PASSENGER TRANSPORT	485	142,300,852	129,500,253	1,567,151
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	3,475,503,649	2,561,467,071	15,197,289
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>601,272,513</u>	<u>519,748,287</u>	<u>2,999,192</u>
<u>INFORMATION</u>	<u>51</u>	<u>16,779,410,467</u>	<u>14,143,724,956</u>	<u>127,685,668</u>
PUBLISHING (EXCEPT INTERNET)	511	3,089,612,881	2,592,240,456	23,447,540
NEWSPAPERS	51111	788,445,248	747,480,613	3,965,862
BOOKS & PERIODICALS	51112, 51113	419,988,697	325,004,520	2,159,960
SOFTWARE	5112	1,638,785,103	1,295,099,363	14,365,567
OTHER PUBLISHERS	51114, 51119	242,393,833	224,655,960	2,956,151
MOTION PICTURE PRODUCTION	512	683,605,125	608,250,824	6,723,316
RADIO & TV BROADCASTING, CABLE TV	515	1,097,563,473	647,060,612	7,209,838
INTERNET PUBLISHING & BROADCASTING	516	NAICS no longer valid		
TELEPHONE & TELECOMMUNICATIONS	517	9,198,262,503	8,743,896,727	70,015,787
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	2,082,434,497	1,207,944,141	15,277,862
OTHER INFORMATION SERVICES	519	627,931,988	344,332,196	5,011,325
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>34,476,743,783</u>	<u>23,868,236,349</u>	<u>273,923,443</u>
BANKS & CREDIT UNIONS	522	16,306,637,722	11,024,339,771	155,297,319
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	4,400,926,577	2,836,734,798	32,057,699
INSURANCE AGENTS & BROKERS	524	5,670,007,903	2,918,571,842	23,726,093
REAL ESTATE AGENTS & BROKERS	531	3,543,373,632	3,105,591,258	41,866,989
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,489,602,721	3,919,940,859	20,581,200
LESSORS OF NONFINANCIAL INTANGIBLES	533	66,195,228	63,057,821	394,143
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>111,205,626,120</u>	<u>90,564,057,746</u>	<u>983,944,727</u>
LEGAL SERVICES	5411	4,177,811,564	3,884,294,255	57,398,765
ACCOUNTING SERVICES	5412	2,260,132,793	1,997,336,172	29,526,702

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		GROSS	TAXABLE	
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	9,094,763,722	7,714,384,031	87,289,783
COMPUTER SYSTEM DESIGN SERVICES	5415	7,719,733,375	4,990,723,322	56,288,823
CONSULTING SERVICES	5416	6,625,538,617	5,069,370,156	64,910,164
ADVERTISING & PUBLIC RELATIONS	5418	1,352,724,442	1,065,664,024	13,422,679
OTHER PROFESSIONAL SERVICES	5417, 5419	6,190,784,917	4,302,354,138	40,279,111
MANAGEMENT SERVICES	55	289,006,551	239,548,793	2,163,137
ADMINISTRATIVE & SUPPORT SERVICES	561	13,921,240,432	11,540,661,814	110,724,678
EMPLOYMENT SERVICES	5613	2,379,457,660	2,037,555,774	27,679,760
TRAVEL SERVICES	5615	1,087,919,371	1,024,609,685	4,486,486
INVESTIGATION & SECURITY SERVICES	5616	756,705,023	691,235,059	8,069,789
BUILDING SERVICES & JANITORIAL	5617	7,142,710,068	5,331,989,743	50,512,163
OTHER	5611, 5612, 5614, 5619	2,554,448,310	2,455,271,553	19,976,480
WASTE TREATMENT/ COLLECTION	562	3,121,315,044	2,938,795,991	27,642,776
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,626,620,425	809,258,401	10,441,357
HEALTH SERVICES	62	29,055,624,636	24,074,974,932	344,053,603
PHYSICIANS	6211	6,548,175,995	5,793,451,482	85,950,125
DENTISTS	6212	2,965,521,353	2,949,718,969	44,133,139
OTHER PRACTITIONERS	6213	2,188,033,609	2,032,880,257	28,486,452
HOSPITALS	622	9,768,528,553	7,410,767,396	109,085,545
NURSING & RETIREMENT HOMES	623	1,671,674,419	1,547,167,377	17,836,692
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	926,222,823	507,972,115	5,923,996
SOCIAL SERVICES & DAY CARE	624	4,987,467,884	3,833,017,336	52,637,654
ARTS, ENTERTAINMENT, & RECREATION	71	2,783,084,678	2,162,231,322	19,103,960
PERFORMING ARTS, SPECTATOR SPORTS	711	1,219,847,276	809,347,769	8,480,341
MUSEUMS, HISTORICAL SITES, ETC.	712	44,654,985	18,689,912	135,577
AMUSEMENT, GAMBLING, RECREATION	713	1,518,582,417	1,334,193,641	10,488,042
ACCOMMODATIONS	721	2,291,583,398	2,213,815,401	11,108,438
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	11,533,276,351	9,680,761,005	49,831,733
DRINKING PLACES	7224	710,532,169	615,211,100	3,726,064
AUTO REPAIR & SERVICES	8111	2,577,438,559	2,402,658,960	11,708,268
OTHER REPAIR SERVICES	8112, 8113, 8114	1,555,037,822	1,327,309,848	6,964,553
PERSONAL SERVICES	812	3,577,515,475	3,042,585,982	31,603,093
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,056,603,224	1,041,527,466	13,518,793
LAUNDRY & DRY CLEANING	8123	400,016,889	391,064,749	2,426,685
OTHER PERSONAL SERVICES	8122, 8129	2,120,895,362	1,609,993,767	15,657,615
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	570,555,814	336,891,190	3,748,807
PUBLIC ADMINISTRATION, OTHER	92,00	171,305,336	155,226,909	2,008,233
<b>TOTAL ALL INDUSTRIES</b>		<b>603,744,680,726</b>	<b>464,684,207,723</b>	<b>2,989,684,769</b>