

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1st QUARTER, 2012

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$700,759,518</u>	<u>\$481,826,855</u>	<u>\$2,545,459</u>
CROP & ANIMAL PRODUCTION	111,112	176,826,497	93,907,706	586,511
FORESTRY & LOGGING	113	370,752,551	298,259,922	1,200,556
FISHING & HUNTING	114	54,774,537	21,046,070	108,924
AG & FORESTRY SUPPORT ACTIVITIES	115	98,405,933	68,613,157	649,468
<u>MINING</u>	<u>21</u>	<u>125,998,141</u>	<u>98,903,522</u>	<u>509,558</u>
SAND & GRAVEL, QUARRYING	2123	67,401,710	50,741,988	267,121
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	58,596,431	48,161,534	242,437
<u>UTILITIES</u>	<u>22</u>	<u>393,118,195</u>	<u>355,624,336</u>	<u>5,911,376</u>
HYDROELECTRIC POWER GENERATION	221111	6,024,727	5,684,012	67,230
ALTERNATIVE POWER GENERATION	221114-221117	D	D	D
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	2,790,376	2,511,071	33,900
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	51,698,333	51,569,305	822,324
NATURAL GAS DISTRIBUTION	2212	15,571,316	13,870,899	117,900
WATER & SEWER	2213	315,942,005	280,897,611	4,857,777
<u>CONSTRUCTION</u>	<u>23</u>	<u>7,241,106,634</u>	<u>6,473,491,297</u>	<u>32,420,213</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,107,737,859	1,028,349,411	5,115,165
NONRESIDENTIAL BUILDING	2362	1,807,772,598	1,556,167,787	7,432,299
HEAVY CONSTRUCTION & HIGHWAYS	237	954,131,150	865,706,312	4,628,253
SPECIAL TRADE CONTRACTORS	238	3,371,465,027	3,023,267,787	15,244,496
ELECTRICAL	23821	761,899,884	678,447,417	3,606,174
PLUMBING & HEATING	23822	717,739,913	647,965,898	3,196,050
PAINTING	23832	101,642,423	92,646,579	455,835
MASONRY/DRYWALL	23814, 23831	202,342,849	185,913,778	899,959
ROOFING	23816	146,368,157	135,989,270	650,662
OTHER CONTRACTORS	238 not listed above	1,441,471,801	1,282,304,845	6,435,816
<u>MANUFACTURING</u>	<u>31-33</u>	<u>37,132,253,205</u>	<u>28,338,056,663</u>	<u>114,104,934</u>
FOOD PRODUCTS	311	2,724,559,466	1,500,218,186	5,465,259
MILLING OF GRAINS	3112	289,170,601	168,830,285	796,987
FRUITS & VEGETABLES	3114	303,595,751	94,394,713	445,226
DAIRY PRODUCTS	3115	32,566,792	18,914,545	92,893
MEAT PRODUCTS	3116	536,990,821	513,000,379	779,035
SEAFOOD PRODUCTS	3117	622,090,642	102,750,586	471,551
BAKERY PRODUCTS	3118	382,662,702	206,402,212	996,579
OTHER FOOD ITEMS	3111, 3113, 3119	557,482,157	395,925,466	1,882,988
BEVERAGES	312	566,279,400	406,897,223	1,971,376
TEXTILES	313,314	186,905,959	99,741,147	492,647
APPAREL	315	54,055,752	27,975,505	137,613
LEATHER & ALLIED PRODUCTS	316	11,738,003	5,869,884	28,514
LUMBER & WOOD PRODUCTS	321	1,764,244,821	1,046,522,242	4,465,125
SAWMILLS	3211	673,451,371	385,584,910	1,406,012
PLYWOOD & TRUSSES	3212	264,662,236	147,068,172	584,575
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	826,131,214	513,869,160	2,474,538
PAPER PRODUCTS	322	1,619,799,000	899,031,533	3,489,711
PULP & PAPER MILLS	3221	1,079,082,919	560,510,116	1,984,657
OTHER PAPER PRODUCTS	3222	540,716,081	338,521,417	1,505,054
COMMERCIAL PRINTING	323	167,930,567	148,614,742	749,108
PETROLEUM & COAL PRODUCTS	324	7,251,729,283	6,645,876,898	32,152,542
PETROLEUM REFINING	32411	7,130,701,904	6,583,178,732	31,849,093
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	121,027,379	62,698,166	303,449
CHEMICALS	325	1,057,526,216	699,122,075	3,264,906
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	350,626,911	240,353,543	1,171,869
PHARMACEUTICALS	3254	202,844,616	143,597,926	697,177
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	247,071,592	160,481,214	628,242
PAINT, COATING & ADHESIVES	3255	30,435,412	22,383,766	107,929
SOAP, CLEANING COMPOUND & TOILETRIES	3256	32,333,814	18,646,698	90,582
OTHER CHEMICAL PRODUCTS	3259	194,213,871	113,658,928	569,107

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	581,017,852	359,947,604	1,724,848
NONMETALLIC MINERALS	327	595,702,180	450,052,856	1,929,036
PRIMARY METALS	331	861,653,806	614,768,911	2,536,817
IRON & STEEL MILLS	3311, 3312	310,696,211	175,488,262	824,561
ALUMINUM SMELTING	3313	300,983,716	283,185,742	959,621
OTHER NONFERROUS METALS	3314	43,938,309	39,884,141	193,019
FOUNDRIES	3315	206,035,570	116,210,766	559,616
FABRICATED METAL PRODUCTS	332	1,172,025,697	821,671,404	3,756,438
MACHINERY	333	1,279,277,979	713,611,576	3,470,796
FARM & CONSTRUCTION IMPLEMENTS	3331	131,889,139	80,605,968	389,808
INDUSTRIAL MACHINERY	3332	234,971,269	116,756,514	574,906
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	912,417,571	516,249,094	2,506,082
COMPUTERS & ELECTRONICS	334	2,262,249,563	1,209,903,010	5,722,784
COMPUTER HARDWARE	3341	212,857,624	76,502,977	390,431
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	97,048,917	49,910,046	243,290
AUDIO & VIDEO EQUIPMENT	3343	40,814,817	23,156,900	119,034
SEMICONDUCTORS	3344	620,370,951	315,309,983	1,275,492
INSTRUMENTS	3345	1,267,123,850	728,858,089	3,552,595
SOFTWARE, OTHER MAGNETIC & OPTICAL ME	3346	24,033,404	16,165,015	141,942
ELECTRICAL EQUIPMENT & APPLIANCES	335	550,235,844	272,293,532	1,258,082
LIGHTING EQUIPMENT	3351	80,582,151	15,219,469	73,736
HOUSEHOLD APPLIANCES	3352	101,058,711	43,644,931	212,963
OTHER ELECTRIC EQUIPMENT	3353, 3359	368,594,982	213,429,132	971,383
TRANSPORTATION EQUIPMENT	336	13,282,935,636	11,774,629,506	38,335,425
MOTOR VEHICLES & PARTS	3361, 3362, 3363	521,888,778	316,825,817	1,538,676
AIRCRAFT, AEROSPACE & PARTS	3364	12,334,216,225	11,168,275,546	35,303,763
SHIPS & BOATS	3366	390,598,486	259,877,982	1,347,207
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	36,232,147	29,650,161	145,779
FURNITURE & RELATED PRODUCTS	337	229,173,603	158,386,470	762,440
OTHER MANUFACTURING	339	913,212,578	482,922,359	2,391,467
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	180,012,218	73,765,202	373,342
DENTAL LABORATORIES	339116	39,465,986	37,142,775	264,227
SPORTING AND ATHLETIC GOODS	33992	235,033,739	66,113,510	329,920
WHOLE OTHER MISCELLANEOUS MFG	3399 not listed above	458,700,635	305,900,872	1,423,978
WHOLESALE TRADE	42	29,678,890,128	21,332,898,455	101,785,413
DURABLE GOODS	423	13,889,324,004	10,003,475,076	51,051,888
MOTOR VEHICLES & PARTS	4231	1,911,696,942	1,766,816,783	8,679,507
FURNITURE & HOME FURNISHINGS	4232	290,155,884	212,618,629	1,053,191
LUMBER & CONSTRUCTION MATERIALS	4233	1,003,791,130	683,507,891	3,220,655
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	2,760,761,638	2,160,046,406	11,388,618
METAL & MINERAL (except Petroleum)	4235	761,329,678	501,182,094	2,406,264
ELECTRICAL EQUIPMENT	4236	1,913,543,769	1,439,689,861	8,298,812
HARDWARE, PLUMBING, HEATING EQUIPMEN	4237	656,748,558	560,874,450	2,685,268
MACHINERY & EQUIPMENT	4238	3,043,839,346	2,069,207,081	9,923,745
SPORTING & RECREATIONAL GOODS & SUPPI	423910	248,645,526	139,987,739	697,161
TOY & HOBBY GOODS & SUPPLIES	423920	550,831,477	28,013,322	157,386
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	747,980,056	441,530,820	2,541,281
NONDURABLE GOODS:	424	15,445,158,560	11,164,920,149	49,569,682
PAPER & PAPER PRODUCTS	4241	480,511,202	418,068,612	1,887,476
DRUGS & SUNDRIES	4242	1,654,445,087	1,564,508,278	4,549,830
APPAREL	4243	858,624,128	298,752,187	1,507,602
FOOD PRODUCTS	4244	6,466,621,844	4,041,642,215	18,076,678
FARM PRODUCTS	4245	240,684,902	142,206,477	744,341
CHEMICALS & PLASTICS	4246	724,950,210	647,941,530	3,126,561
PETROLEUM PRODUCTS	4247	2,111,962,700	1,900,513,011	9,275,761

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		GROSS	TAXABLE	
BEER & ALE	424810	226,613,724	213,676,137	1,034,503
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	591,202,153	446,678,662	2,196,109
FARM SUPPLIES	42491	648,213,213	480,958,518	2,400,104
TOBACCO & TOBACCO PRODUCTS	42494	241,683,364	177,135,290	855,350
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,199,646,033	832,839,232	3,915,367
ELECTRONIC MARKETS, AGENTS, BROKERS	425	344,407,564	164,503,230	1,163,843
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>25,659,610,631</u>	<u>22,448,597,905</u>	<u>112,397,900</u>
MOTOR VEHICLES & PARTS	441	4,626,256,765	4,167,751,652	21,137,357
NEW & USED AUTO DEALERS	4411	3,605,117,023	3,294,850,379	16,785,815
RV, BOAT, MOTORCYCLE DEALERS	4412	336,864,361	275,890,668	1,401,223
AUTOMOTIVE PARTS & TIRES	4413	684,275,381	597,010,605	2,950,319
FURNITURE & HOME FURNISHINGS	442	594,171,750	530,211,173	2,554,783
ELECTRONICS & APPLIANCES	443	1,264,796,357	1,078,582,207	6,275,590
HOUSEHOLD APPLIANCES	443141	85,348,815	81,084,701	394,528
ELECTRONIC STORES	443142	1,160,895,432	991,607,045	5,821,385
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,385,472,051	1,287,100,314	6,171,885
BUILDING MATERIALS	4441	1,190,993,053	1,129,263,001	5,410,528
LAWN & GARDEN SUPPLIES	4442	194,478,998	157,837,313	761,357
FOOD & BEVERAGES (OFF-PREMISES)	445	3,520,306,241	3,339,257,378	16,183,608
GROCERY & CONVENIENCE STORES	4451	3,251,334,133	3,121,847,416	15,127,969
OTHER FOOD STORES/SPECIALTY FOODS	4452	231,828,124	186,170,909	872,652
BEER, WINE AND LIQUOR STORES	4453	37,143,984	31,239,053	182,987
DRUG STORES & PERSONAL CARE STORES	446	1,453,616,142	1,269,592,717	6,200,933
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,873,790,957	2,372,228,890	11,476,429
APPAREL & ACCESSORIES	448	1,037,975,861	862,983,446	4,171,925
CLOTHING STORES	4481	825,707,431	670,718,994	3,245,515
SHOE STORES	4482	86,200,830	81,531,979	386,322
JEWELRY & LUGGAGE STORES	4483	126,067,600	110,732,473	540,088
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	652,118,734	531,465,823	2,646,147
SPORTING GOODS	45111	396,647,635	309,458,820	1,547,615
HOBBY & TOY STORES	45112	92,525,156	74,324,721	353,657
SEWING SUPPLIES	45113	39,671,850	37,157,575	178,655
MUSICAL INSTRUMENTS	45114	35,384,818	32,245,750	169,806
BOOK, PERIODICAL & MUSIC STORES	45121	87,889,275	78,278,957	396,414
DEPARTMENT STORES	4521	761,962,359	723,316,532	3,493,306
GENERAL MERCHANDISE STORES	4529	4,017,999,270	3,631,828,678	17,333,289
E-COMMERCE & MAIL ORDER	4541	841,617,149	497,806,764	2,985,568
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,629,526,995	2,156,472,331	11,767,080
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,112,489,382</u>	<u>866,116,699</u>	<u>6,080,271</u>
AIR TRANSPORTATION	481	13,054,781	11,155,369	159,241
RAILROADS	482	10,998,577	10,697,128	110,340
WATER TRANSPORTATION	483	57,933,763	24,038,986	78,653
TRUCK TRANSPORTATION	484	138,189,831	110,983,447	1,132,421
TRANSIT & GROUND PASSENGER TRANSPORT	485	33,589,379	31,099,815	457,336
PIPELINE TRANSPORTATION	486	8,458,867	4,363,161	28,345
SCENIC & SIGHTSEEING TRANSPORTATION	487	44,363,581	4,626,657	37,861
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	776,951,433	646,311,885	3,836,342
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	28,949,170	22,840,251	239,732
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>154,630,373</u>	<u>137,696,228</u>	<u>850,697</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,916,264,607</u>	<u>3,341,194,997</u>	<u>32,255,477</u>
PUBLISHING (EXCEPT INTERNET)	511	710,902,979	460,109,446	3,317,904
NEWSPAPERS	51111	130,840,594	129,151,769	572,171
BOOKS & PERIODICALS	51112, 51113	102,240,883	72,313,932	479,878
SOFTWARE	5112	431,531,717	226,997,506	1,844,635
OTHER PUBLISHERS	51114, 51119	46,289,785	31,646,239	421,220
MOTION PICTURE PRODUCTION	512	190,881,577	167,322,216	2,062,110
RADIO & TV BROADCASTING, CABLE TV	515	278,699,068	197,094,218	2,647,999

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,241,147,674	2,135,352,021	19,018,093
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	359,691,960	276,885,814	4,148,545
OTHER INFORMATION SERVICES	519	134,941,349	104,431,282	1,060,826
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,938,921,880</u>	<u>5,735,228,714</u>	<u>77,911,379</u>
BANKS & CREDIT UNIONS	522	3,744,813,631	2,603,950,425	44,301,729
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,011,976,421	843,731,333	10,578,073
INSURANCE AGENTS & BROKERS	524	1,466,973,986	730,373,968	7,119,155
REAL ESTATE AGENTS & BROKERS	531	731,669,037	690,264,490	10,978,571
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	897,711,372	790,536,299	4,487,385
LESSORS OF NONFINANCIAL INTANGIBLES	533	85,777,433	76,372,199	446,466
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>28,655,919,000</u>	<u>22,732,718,602</u>	<u>289,372,428</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>9,453,460,840</u>	<u>7,168,420,990</u>	<u>103,521,913</u>
LEGAL SERVICES	5411	925,825,064	885,942,711	15,558,030
ACCOUNTING SERVICES	5412	802,431,608	780,554,803	13,810,440
ARCHITECTURAL SERVICES	54131	265,551,512	222,256,378	3,879,294
ENGINEERING SERVICES	54133	1,371,346,992	1,201,029,074	13,561,389
OTHER RELATED SERVICES	54132, 54134-54138	132,573,179	110,327,515	1,687,398
SPECIALIZED DESIGN SERVICES	5414	185,922,145	153,128,536	1,812,534
COMPUTER SYSTEM DESIGN SERVICES	5415	2,269,864,335	1,355,776,250	18,188,021
CONSULTING SERVICES	5416	1,789,578,653	1,260,990,170	19,552,058
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	635,011,472	421,894,214	4,239,452
ADVERTISING & PUBLIC RELATIONS	5418	351,780,392	280,430,344	4,550,597
OTHER PROFESSIONAL SERVICES	5419	723,575,488	496,090,995	6,682,700
MANAGEMENT SERVICES	55	<u>70,348,542</u>	<u>54,808,188</u>	<u>774,888</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	2,934,361,303	2,484,897,921	28,568,925
EMPLOYMENT SERVICES	5613	514,481,923	466,422,430	7,010,938
TRAVEL SERVICES	5615	125,632,474	117,595,240	696,420
INVESTIGATION & SECURITY SERVICES	5616	209,229,308	181,297,765	2,493,982
BUILDING SERVICES & JANITORIAL	5617	485,741,498	465,988,963	4,589,314
OTHER	5611, 5612, 5614, 5619	1,599,276,100	1,253,593,523	13,778,271
WASTE TREATMENT/ COLLECTION	562	718,055,435	652,201,810	7,501,845
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	<u>492,088,151</u>	<u>223,542,857</u>	<u>3,397,092</u>
HEALTH SERVICES	62	<u>8,544,029,022</u>	<u>6,804,510,374</u>	<u>109,410,576</u>
AMBULATORY HEALTH CARE SERVICES	621	4,625,048,124	3,885,787,846	66,571,307
PHYSICIANS	6211	1,850,033,353	1,512,247,881	26,673,217
DENTISTS	6212	794,360,040	787,722,094	14,144,803
OTHER HEALTH PRACTITIONERS	6213	594,808,773	541,283,497	8,958,785
OUTPATIENT CARE CENTERS	6214	710,323,611	548,004,104	9,323,331
MEDICAL & DIAGNOSTIC LABORATORIES	6215	314,434,790	209,525,160	3,669,292
HOME HEALTH CARE	6216	195,170,513	184,673,474	2,137,487
OTHER AMBULATORY HEALTH CARE	6219	165,917,044	102,331,636	1,664,392
HOSPITALS	622	3,199,222,528	2,319,517,891	34,949,075
NURSING & RETIREMENT HOMES	623	505,766,061	464,151,906	6,053,203
SOCIAL SERVICES & DAY CARE	624	213,992,309	135,052,731	1,836,991
ARTS, ENTERTAINMENT, & RECREATION	71	<u>694,289,011</u>	<u>590,543,367</u>	<u>6,425,953</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	284,592,995	231,158,052	3,334,317
MUSEUMS, HISTORICAL SITES, ETC.	712	9,355,403	2,166,271	19,005
AMUSEMENT, GAMBLING, RECREATION	713	400,340,613	357,219,044	3,072,631
ACCOMMODATIONS	721	522,481,051	501,693,672	2,698,923
RESTAURANTS, FOOD SERVICES	7223, 7225	3,172,250,464	2,433,273,407	12,440,860
DRINKING PLACES	7224	216,240,958	194,116,307	1,231,166
AUTO REPAIR & SERVICES	8111	620,452,358	565,539,229	2,820,452
OTHER REPAIR SERVICES	8112, 8113, 8114	366,976,867	314,194,818	1,652,707
PERSONAL SERVICES	812	660,867,330	619,261,949	7,184,874
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	215,475,067	209,502,492	3,145,881
DEATH CARE SERVICES	8122	44,425,590	43,079,951	578,214
LAUNDRY & DRY CLEANING	8123	94,047,235	91,523,398	608,562
OTHER PERSONAL SERVICES	8129	306,919,438	275,156,108	2,852,217
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	122,500,216	72,212,172	948,100
PUBLIC ADMINISTRATION, OTHER	92,00	<u>66,686,499</u>	<u>52,642,827</u>	<u>803,253</u>
TOTAL ALL INDUSTRIES		142,711,775,761	\$112,344,120,525	\$776,171,100