## TABLE 5: BUSINESS & OCCUPATION TAX: GROSS INCOME, TAXABLE INCOME & TAX DUE STATEWIDE BY INDUSTRY (NAICS) 2ND QUARTER, 2010

		INCOME SUBJECT TO B&O TAX		ACCRUED
INDUSTRY	NAICS	GROSS	TAXABLE	B&O TAX
AGRICULTURE, FORESTRY, FISHING	11	\$656,899,093	\$463,860,072	\$2,614,425
CROP & ANIMAL PRODUCTION	111,112	189,578,419	121,001,956	706,312
FORESTRY & LOGGING	113	323,980,843	256,174,575	1,071,067
FISHING & HUNTING	114	37,869,176	10,050,090	60,759
AG & FORESTRY SUPPORT ACTIVITIES	115	105,470,655	76,633,451	776,287
MINING	<u>21</u>	132,077,466	115,179,773	<u>600,966</u>
SAND & GRAVEL, QUARRYING	2123	77,201,682	61,293,958	321,182
OTHER EXTRACTION AND SUPPORT ACTIVITIE	S 211, 2121, 2122, 213	54,875,784	53,885,815	279,784
UTILITIES_	<u>22</u>	410,849,088	<u>371,103,170</u>	5,907,647
ELECTRIC POWER GENERATION & TRANS.	2211	68,324,821	67,606,438	973,519
NATURAL GAS DISTRIBUTION	2212	9,611,557	9,445,534	138,071
WATER & SEWER	2213	332,912,710	294,051,198	4,796,057
CONSTRUCTION	<u>23</u>	<u>7,951,827,324</u>	7,119,361,634	<u>35,212,585</u>
<b>RESIDENTIAL BUILDING &amp; REMODELING</b>	2361	1,177,026,785	1,122,737,689	5,513,126
NONRESIDENTIAL BUILDING	2362	1,929,628,822	1,705,318,759	8,177,083
HEAVY CONSTRUCTION & HIGHWAYS	237	1,225,985,116	1,002,707,129	5,163,236
SPECIAL TRADE CONTRACTORS	238	3,619,186,601	3,288,598,057	16,359,140
PLUMBING & HEATING	23822	732,368,745	663,461,620	3,268,866
PAINTING	23832	129,373,784	117,006,066	567,197
ELECTRICAL	23821	779,916,856	704,008,156	3,591,339
MASONRY/DRYWALL	23814, 23831	244,457,447	225,188,894	1,085,126
ROOFING	23816	171,756,732	160,865,272	769,071
OTHER CONTRACTORS	238 not listed above	1,561,313,037	1,418,068,049	7,077,541
MANUFACTURING	<u>31-33</u>	<u>29,891,270,559</u>	<u>22,079,661,321</u>	<u>92,416,453</u>
FOOD PRODUCTS	311	2,182,243,940	1,146,221,622	3,954,612
MILLING OF GRAINS	3112	112,482,322	67,154,716	299,628
FRUITS & VEGETABLES	3114	337,100,516	100,215,681	437,500
DAIRY PRODUCTS	3115	23,058,210	13,837,451	66,949
MEAT PRODUCTS	3116	462,311,241	445,668,412	694,896
SEAFOOD PRODUCTS	3117	502,399,940	88,568,833	409,832
BAKERY PRODUCTS	3118	348,657,678	188,808,190	911,030
OTHER FOOD ITEMS	3111, 3113, 3119	396,234,033	241,968,339	1,134,777
BEVERAGES	312	563,531,122	387,157,030	1,889,788
TEXTILES	313,314	205,444,455	107,435,071	526,787
APPAREL	315	42,717,499	25,544,135	124,017
LEATHER & ALLIED PRODUCTS	316	12,233,054	7,505,118	36,689
LUMBER & WOOD PRODUCTS	321	1,861,780,191	1,113,518,095	4,726,370
SAWMILLS	3211	679,295,039	387,972,569	1,431,168
PLYWOOD & TRUSSES	3212	254,310,858	148,535,747	586,595
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	928,174,294	577,009,779	2,708,607
	322	1,629,541,720	934,037,682	3,578,631
PULP & PAPER MILLS	3221	1,084,742,791	576,148,872	2,034,687
OTHER PAPER PRODUCTS	3222	544,798,929	357,888,810	1,543,944
	323	222,125,606	196,682,335	994,181
PETROLEUM & COAL PRODUCTS	324	5,328,197,121	4,944,116,573	23,933,516
	32411	5,176,925,061	4,844,983,885	23,453,823
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	151,272,060	99,132,688	479,693
CHEMICALS	325	959,486,488	635,665,618	3,062,427
	3251	227,707,383	157,144,378	761,082
PESTICIDES & FERTILIZERS	3253	97,244,805	67,539,409	335,813
	3254	166,551,084	109,260,625	545,184
	3252, 3255, 3256, 3259	467,983,216	301,721,206	1,420,348
PLASTICS & RUBBER PRODUCTS	326	601,052,018	360,432,241	1,733,054
NONMETALLIC MINERALS PRIMARY METALS	327 331	670,840,210 1,024,722,656	500,560,720	2,255,071 2,752,035
	001	1,024,722,000	655,820,870	2,102,000

		INCOME SU	INCOME SUBJECT TO B&O TAX	
INDUSTRY	NAICS	GROSS	TAXABLE	ACCRUED B&O TAX
IRON & STEEL MILLS	3311, 3312	240,842,233	138,215,136	654,253
ALUMINUM SMELTING	3313	542,921,877	373,273,382	1,398,550
OTHER NONFERROUS METALS	3314	44,061,947	34,661,176	168,101
FOUNDRIES	3315	196,896,599	109,671,176	531,131
FABRICATED METAL PRODUCTS	332	1,029,146,451	703,505,326	3,257,150
MACHINERY	333	1,095,286,427	659,614,507	3,218,077
FARM & CONSTRUCTION IMPLEMENTS	3331	96,844,827	57,332,747	278,849
INDUSTRIAL MACHINERY	3332	233,631,720	119,366,164	590,494
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	764,809,880	482,915,596	2,348,734
COMPUTERS & ELECTRONICS	334	2,122,900,906	1,168,351,847	5,755,541
COMPUTER HARDWARE	3341	100,916,334	56,240,750	419,892
TELEPHONE & COMMUNICATIONS EQUIPMEN	T 3342	88,480,424	48,054,528	228,614
AUDIO & VIDEO EQUIPMENT	3343	43,981,880	23,267,901	118,118
SEMICONDUCTORS	3344	630,545,179	306,817,078	1,270,362
INSTRUMENTS	3345	1,194,963,222	685,273,266	3,299,177
SOFTWARE REPRODUCTION	334611	59,727,381	45,106,122	395,771
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,286,486	3,592,202	23,607
ELECTRICAL EQUIPMENT & APPLIANCES	335	477,841,481	212,402,649	1,002,083
LIGHTING EQUIPMENT	3351	75,796,266	16,374,813	79,212
HOUSEHOLD APPLIANCES	3352	126,363,833	33,619,910	166,499
OTHER ELECTRIC EQUIPMENT	3353, 3359	275,681,382	162,407,926	756,372
TRANSPORTATION EQUIPMENT	336	8,813,623,463	7,788,730,775	26,890,469
MOTOR VEHICLES & PARTS	3361, 3362, 3363	199,092,681	140,394,709	696,122
AIRCRAFT, AEROSPACE & PARTS	3364	8,227,372,850	7,382,210,667	24,897,376
SHIPS & BOATS	3366	370,609,186	255,814,144	1,246,964
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	16,548,746	10,311,255	50,007
FURNITURE & RELATED PRODUCTS	337	334,027,792	167,643,257	808,850
OTHER MANUFACTURING	339	714,527,959	364,715,850	1,917,105
WHOLESALE TRADE	<u>42</u>	28,154,623,957	<u>19,987,051,088</u>	94,994,998
DURABLE GOODS	423	13,359,242,553	9,376,064,919	47,734,310
MOTOR VEHICLES & PARTS	4231	1,478,857,306	1,343,764,771	6,515,658
FURNITURE & HOME FURNISHINGS	4232	306,332,079	222,460,206	1,106,712
LUMBER & CONSTRUCTION MATERIALS	4233	1,304,567,725	867,489,660	4,080,647
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,626,459,314	2,173,919,704	11,579,553
ELECTRICAL EQUIPMENT	4236	1,805,563,322	1,410,944,723	7,763,419
HARDWARE, PLUMBING, HEATING EQUIP.	4237	706,147,825	576,912,081	2,786,634
MACHINERY & EQUIPMENT	4238	2,428,575,986	1,697,130,325	8,160,969
OTHER DURABLE GOODS	4235, 4239	2,702,738,996	1,083,443,449	5,740,718
NONDURABLE GOODS:	424	14,396,569,683	10,424,710,885	46,047,652
PAPER & PAPER PRODUCTS	4241	436,012,307	366,078,400	1,753,468
DRUGS & SUNDRIES	4242	1,613,151,853	1,516,417,073	4,378,084
APPAREL	4243	691,684,725	247,122,692	1,239,636
FOOD PRODUCTS	4244	5,901,389,144	3,713,666,770	16,387,828
FARM PRODUCTS	4245	176,260,548	104,153,355	529,569
CHEMICALS & PLASTICS	4246	786,445,695	640,694,879	3,127,171
PETROLEUM PRODUCTS	4247	1,775,287,353	1,600,429,250	7,789,760
OTHER NONDURABLE GOODS	4248, 4249	3,016,338,058	2,236,148,466	10,842,136
ELECTRONIC MARKETS, AGENTS, BROKERS	425	398,811,721	186,275,284	1,213,036
RETAIL TRADE	44-45	27,290,169,528	<u>21,564,581,672</u>	<u>107,155,489</u>
MOTOR VEHICLES & PARTS	441	4,065,506,095	3,618,786,615	18,071,046
NEW & USED AUTO DEALERS	4411	3,058,078,230	2,765,192,877	13,852,420
RV, BOAT, MOTORCYCLE DEALERS	4412	404,639,485	326,212,774	1,640,366
AUTOMOTIVE PARTS & TIRES	4413	602,788,380	527,380,964	2,578,260
FURNITURE & HOME FURNISHINGS	442	614,717,350	537,927,007	2,597,245
ELECTRONICS & APPLIANCES	443	1,318,790,837	1,099,649,048	6,241,615
HOUSEHOLD APPLIANCES	443111	104,639,649	98,705,774	478,750

## TABLE 5: BUSINESS & OCCUPATION TAX: GROSS INCOME, TAXABLE INCOME & TAX DUE STATEWIDE BY INDUSTRY (NAICS) 2ND QUARTER, 2010

		INCOME SUBJECT TO B&O TAX		ACCRUED
INDUSTRY	NAICS	GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	430,314,985	409,763,449	2,285,195
COMPUTERS & SOFTWARE	44312	769,823,778	578,929,718	3,419,582
CAMERAS & PHOTO SUPPLY	44313	14,012,425	12,250,107	58,088
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,774,075,201	1,676,209,291	8,010,609
BUILDING MATERIALS	4441	1,516,722,173	1,459,143,930	6,966,877
LAWN & GARDEN SUPPLIES	4442	257,353,028	217,065,361	1,043,732
FOOD & BEVERAGES (OFF-PREMISES)	445	3,447,132,474	3,282,340,618	15,772,935
GROCERY & CONVENIENCE STORES	4451	3,173,552,603	3,056,059,023	14,713,215
OTHER FOOD STORES/SPECIALTY FOODS	4452	235,106,134	193,175,624	876,770
BEER, WINE AND LIQUOR STORES	4453	38,473,737	33,105,971	182,950
DRUG STORES & PERSONAL CARE STORES	446	1,358,169,536	1,202,658,460	5,900,570
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,572,154,622	2,091,043,458	10,124,954
APPAREL & ACCESSORIES	448	1,164,588,697	874,377,026	4,262,546
CLOTHING STORES	4481	869,849,127	680,624,551	3,327,103
SHOE STORES	4482	97,391,660	87,791,815	418,116
JEWELRY & LUGGAGE STORES	4483	197,347,910	105,960,660	517,327
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	673,270,225	551,127,642	2,699,700
SPORTING GOODS	45111	392,861,363	298,571,574	1,449,061
HOBBY & TOY STORES	45112	75,509,437	66,362,386	315,524
SEWING SUPPLIES	45113	34,746,579	32,305,396	154,678
MUSICAL INSTRUMENTS	45114	34,196,211	30,988,027	163,681
BOOK, PERIODICAL & MUSIC STORES	45121	98,993,333	90,397,968	454,768
TAPES & CDs	45122	36,963,302	32,502,291	161,988
DEPARTMENT STORES	4521	788,161,367	749,187,252	3,628,011
GENERAL MERCHANDISE STORES	4529	3,786,748,062	3,433,899,456	16,358,610
E-COMMERCE & MAIL ORDER	4541	3,058,423,821	299,812,473	1,877,023
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,668,431,241	2,147,563,326	11,610,625
TRANSPORTATION	<u>48-492</u>	<u>1,096,359,810</u>	863,248,385	<u>6,092,565</u>
AIR TRANSPORTATION	481	19,489,973	17,590,437	202,137
RAILROADS	482	8,244,164	8,127,719	89,366
WATER TRANSPORTATION	483	82,003,166	21,463,463	88,942
TRUCK TRANSPORTATION	484	157,519,366	130,925,882	1,243,199
TRANSIT & GROUND PASSENGER TRANSPORT	485	34,516,743	30,568,491	432,075
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	794,586,398	654,572,393	4,036,846
WAREHOUSING & STORAGE	<u>493</u>	<u>146,885,577</u>	<u>125,543,214</u>	<u>748,346</u>
INFORMATION	<u>51</u>	4,000,197,069	<u>3,548,582,772</u>	<u>33,054,919</u>
PUBLISHING (EXCEPT INTERNET)	511	694,419,171	585,329,429	3,995,847
NEWSPAPERS	51111	151,736,922	150,392,054	564,168
BOOKS & PERIODICALS	51112, 51113	121,798,935	102,518,866	632,115
SOFTWARE	5112	384,601,613	313,799,551	2,584,845
OTHER PUBLISHERS	51114, 51119	36,281,701	18,618,958	214,719
MOTION PICTURE PRODUCTION	512	163,098,880	148,024,253	1,805,059
RADIO & TV BROADCASTING, CABLE TV	515	258,963,599	165,259,433	2,130,221
TELEPHONE & TELECOMMUNICATIONS	517	2,386,131,534	2,298,048,648	19,901,462
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS		370,124,878	275,114,868	3,966,214
OTHER INFORMATION SERVICES	519	127,459,007	76,806,141	1,256,116
FINANCE, INSURANCE, REAL ESTATE	<u>52-53</u>	8,251,112,396	<u>5,365,215,985</u>	<u>68,211,284</u>
BANKS & CREDIT UNIONS	522	3,256,875,991	2,343,641,488	37,138,992
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,633,457,448	678,947,329	7,688,839
INSURANCE AGENTS & BROKERS	524	1,454,474,001	701,368,065	6,682,716
REAL ESTATE AGENTS & BROKERS	531	868,088,459	771,515,342	11,804,193
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,014,177,684	855,209,065	4,797,972
LESSORS OF NONFINANCIAL INTANGIBLES	533	24,038,813	14,534,696	98,572

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	INCOME SUBJECT TO B&O TAX			ACCRUED
INDUSTRY	NAICS	GROSS	TAXABLE	B&O TAX
BUSINESS, PERSONAL AND OTHER SERVICES	<u>54-92</u>	28,112,658,998	22,182,142,032	<u>265,158,143</u>
LEGAL SERVICES	5411	1,033,080,579	959,125,413	15,963,780
ACCOUNTING SERVICES	5412	541,896,394	514,056,137	8,515,310
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,256,993,958	1,868,625,938	20,475,711
COMPUTER SYSTEM DESIGN SERVICES	5415	2,432,893,131	1,244,463,324	15,773,719
CONSULTING SERVICES	5416	1,747,964,641	1,284,532,422	18,660,413
ADVERTISING & PUBLIC RELATIONS	5418	357,288,772	307,766,571	4,173,021
OTHER PROFESSIONAL SERVICES	5417, 5419	1,423,298,696	939,682,829	9,881,350
MANAGEMENT SERVICES	55	80,497,886	60,883,318	622,711
ADMINISTRATIVE & SUPPORT SERVICES	561	3,004,636,065	2,430,006,049	25,569,385
EMPLOYMENT SERVICES	5613	387,373,838	349,861,839	5,088,705
TRAVEL SERVICES	5615	226,029,166	219,791,749	981,561
INVESTIGATION & SECURITY SERVICES	5616	193,556,215	165,630,403	2,187,500
<b>BUILDING SERVICES &amp; JANITORIAL</b>	5617	1,636,447,056	1,154,861,254	12,524,785
OTHER	5611, 5612, 5614, 5619	561,229,790	539,860,804	4,786,834
WASTE TREATMENT/ COLLECTION	562	715,085,549	666,362,304	7,293,584
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	359,600,920	195,116,600	2,859,742
HEALTH SERVICES	62	8,113,666,711	6,523,109,480	101,441,344
PHYSICIANS	6211	1,816,899,359	1,542,601,556	25,763,232
DENTISTS	6212	764,757,357	760,776,424	12,877,449
OTHER PRACTITIONERS	6213	593,187,249	548,200,954	8,659,000
HOSPITALS	622	2,844,247,866	2,052,648,179	30,635,969
NURSING & RETIREMENT HOMES	623	494,789,928	445,598,940	5,679,748
<b>OTHER HEALTH FACILITIES &amp; SERVICES</b>	6214, 6215, 6216, 6219	199,781,899	118,486,800	1,549,562
SOCIAL SERVICES & DAY CARE	624	1,400,003,053	1,054,796,627	16,276,384
ARTS, ENTERTAINMENT, & RECREATION	71	644,864,503	500,595,792	5,107,039
PERFORMING ARTS, SPECTATOR SPORTS	711	273,209,425	173,138,364	2,318,727
MUSEUMS, HISTORICAL SITES, ETC.	712	15,400,033	4,422,664	34,635
AMUSEMENT, GAMBLING, RECREATION	713	356,255,045	323,034,764	2,753,677
ACCOMMODATIONS	721	592,099,716	567,834,352	2,884,794
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,812,688,062	2,380,203,966	12,221,295
DRINKING PLACES	7224	202,494,093	181,527,566	1,119,144
AUTO REPAIR & SERVICES	8111	588,185,940	555,656,321	2,802,807
OTHER REPAIR SERVICES	8112, 8113, 8114	322,154,288	275,442,273	1,469,341
PERSONAL SERVICES	812	706,135,018	600,965,552	6,671,615
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	207,633,121	205,477,464	2,920,857
LAUNDRY & DRY CLEANING	8123	93,395,416	90,694,027	582,218
OTHER PERSONAL SERVICES	8122, 8129	405,106,481	304,794,061	3,168,540
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	122,085,365	74,841,308	910,165
PUBLIC ADMINISTRATION, OTHER	92,00	55,048,711	51,344,517	741,873
TOTAL ALL INDUSTRIES		136,095,564,233	103,786,164,486	712,178,308