

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2017

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$931,383,938	\$565,351,016	\$3,309,796
CROP & ANIMAL PRODUCTION	111,112	350,268,796	172,739,973	924,157
FORESTRY & LOGGING	113	361,474,462	262,001,848	958,957
FISHING & HUNTING	114	49,319,508	12,603,468	75,288
AG & FORESTRY SUPPORT ACTIVITIES	115	170,321,172	118,005,727	1,351,394
MINING	21	148,743,414	118,029,021	630,770
SAND & GRAVEL, QUARRYING	2123	101,413,708	90,241,140	486,708
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	47,329,706	27,787,881	144,062
UTILITIES	22	700,006,737	582,283,701	8,041,520
HYDROELECTRIC POWER GENERATION	221111	7,822,920	7,230,724	82,158
ALTERNATIVE POWER GENERATION	221114-221117	4,066,850	3,542,715	26,408
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	4,059,653	3,737,308	34,447
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	107,796,668	97,538,140	1,230,017
NATURAL GAS DISTRIBUTION	2212	62,785,813	18,902,591	138,689
WATER & SEWER	2213	513,474,833	451,332,223	6,529,801
CONSTRUCTION	23	14,556,474,964	13,110,753,594	64,240,429
RESIDENTIAL BUILDING & REMODELING	2361	2,553,584,359	2,412,918,015	11,771,316
NONRESIDENTIAL BUILDING	2362	3,620,651,980	3,224,824,092	15,392,245
HEAVY CONSTRUCTION & HIGHWAYS	237	1,376,994,841	1,220,879,241	6,348,940
SPECIAL TRADE CONTRACTORS	238	7,005,243,784	6,252,132,246	30,727,928
ELECTRICAL	23821	1,413,186,590	1,228,922,963	6,195,518
PLUMBING & HEATING	23822	1,322,651,602	1,220,158,555	5,982,755
PAINTING	23832	258,189,768	240,477,356	1,158,884
MASONRY/DRYWALL	23814, 23831	427,557,712	399,685,012	1,920,164
ROOFING	23816	328,372,169	312,120,480	1,488,335
OTHER CONTRACTORS	238 not listed above	3,255,285,943	2,850,767,880	13,982,272
MANUFACTURING	31-33	44,891,964,424	31,042,559,318	118,713,280
FOOD PRODUCTS	311	4,481,257,324	1,819,325,185	6,773,778
MILLING OF GRAINS	3112	250,978,985	148,757,022	686,896
FRUITS & VEGETABLES	3114	1,036,332,580	123,077,326	557,692
DAIRY PRODUCTS	3115	596,512,489	80,404,944	390,364
MEAT PRODUCTS	3116	570,942,053	568,150,320	861,471
SEAFOOD PRODUCTS	3117	762,907,542	117,058,206	584,587
BAKERY PRODUCTS	3118	435,482,640	232,434,006	1,122,118
OTHER FOOD ITEMS	3111, 3113, 3119	828,101,035	549,443,361	2,570,650
BEVERAGES	312	594,329,675	385,557,027	1,879,245
TEXTILES	313,314	204,324,822	115,666,473	559,924
APPAREL	315	48,119,608	31,775,140	154,405
LEATHER & ALLIED PRODUCTS	316	33,156,591	16,418,926	80,343
LUMBER & WOOD PRODUCTS	321	2,153,705,574	1,315,649,311	5,050,390
SAWMILLS	3211	925,919,532	566,252,273	1,949,541
PLYWOOD & TRUSSES	3212	300,862,202	189,451,420	758,142
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	926,923,840	559,945,618	2,342,707
PAPER PRODUCTS	322	1,678,693,647	966,786,548	3,677,402
PULP & PAPER MILLS	3221	1,222,646,246	651,288,554	2,214,829
OTHER PAPER PRODUCTS	3222	456,047,401	315,497,994	1,462,573
COMMERCIAL PRINTING	323	225,173,713	174,338,080	858,196
PETROLEUM & COAL PRODUCTS	324	4,611,920,192	4,284,224,874	20,850,216
PETROLEUM REFINING	32411	4,449,517,441	4,181,427,277	20,346,035
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	162,402,751	102,797,597	504,181
CHEMICALS	325	2,054,669,505	1,211,458,739	5,802,669
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	903,957,478	526,778,575	2,628,867
PHARMACEUTICALS	3254	397,213,572	232,395,350	1,175,897
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	365,956,001	206,263,019	780,905
PAINT, COATING & ADHESIVES	3255	36,947,031	26,953,939	130,240
SOAP, CLEANING COMPOUND & TOILETRIES	3256	189,966,698	100,667,487	487,074
OTHER CHEMICAL PRODUCTS	3259	160,628,725	118,400,369	599,686

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		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	969,051,360	554,766,736	2,604,009
NONMETALLIC MINERALS	327	818,925,924	614,089,059	2,946,968
PRIMARY METALS	331	691,924,348	474,280,890	2,000,955
IRON & STEEL MILLS	3311, 3312	297,569,291	179,041,700	828,657
ALUMINUM SMELTING	3313	185,785,826	162,360,807	533,576
OTHER NONFERROUS METALS	3314	38,571,574	37,293,222	180,452
FOUNDRIES	3315	169,997,657	95,585,161	458,270
FABRICATED METAL PRODUCTS	332	1,596,228,722	1,075,928,346	4,876,028
MACHINERY	333	1,644,342,418	886,556,445	4,272,385
FARM & CONSTRUCTION IMPLEMENTS	3331	148,333,412	90,935,429	439,283
INDUSTRIAL MACHINERY	3332	309,477,223	141,566,604	693,557
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,186,531,783	654,054,412	3,139,545
COMPUTERS & ELECTRONICS	334	2,701,733,583	1,346,763,287	6,400,672
COMPUTER HARDWARE	3341	132,574,311	30,944,000	180,312
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	124,685,087	57,850,739	286,559
AUDIO & VIDEO EQUIPMENT	3343	24,494,177	12,962,848	66,446
SEMICONDUCTORS	3344	802,660,341	379,400,644	1,545,941
INSTRUMENTS	3345	1,593,033,400	847,620,567	4,207,306
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	24,286,267	17,984,489	114,108
ELECTRICAL EQUIPMENT & APPLIANCES	335	716,633,586	301,586,724	1,443,041
LIGHTING EQUIPMENT	3351	182,678,714	30,349,959	150,147
HOUSEHOLD APPLIANCES	3352	3,385,940	2,469,947	11,943
OTHER ELECTRIC EQUIPMENT	3353, 3359	530,568,932	268,766,818	1,280,951
TRANSPORTATION EQUIPMENT	336	18,098,152,326	14,468,285,827	43,793,055
MOTOR VEHICLES & PARTS	3361, 3362, 3363	398,886,210	285,006,539	1,378,471
AIRCRAFT, AEROSPACE & PARTS	3364	17,227,428,087	13,847,950,462	40,755,767
SHIPS & BOATS	3366	444,725,011	315,711,001	1,563,303
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	27,113,018	19,617,825	95,514
FURNITURE & RELATED PRODUCTS	337	395,724,609	280,581,756	1,342,727
OTHER MANUFACTURING	339	1,173,896,897	718,519,945	3,346,872
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	125,852,446	78,377,364	398,620
DENTAL LABORATORIES	339116	45,022,578	40,578,952	242,593
SPORTING AND ATHLETIC GOODS	33992	182,086,604	60,372,304	315,861
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	820,935,269	539,191,325	2,389,798
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>40,975,489,036</u>	<u>29,768,828,311</u>	<u>139,041,084</u>
DURABLE GOODS	423	19,712,454,094	14,914,608,671	74,061,937
MOTOR VEHICLES & PARTS	4231	3,436,102,732	3,121,129,302	15,479,243
FURNITURE & HOME FURNISHINGS	4232	532,258,751	375,494,711	1,842,054
LUMBER & CONSTRUCTION MATERIALS	4233	2,294,481,824	1,574,553,506	7,441,418
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,380,671,059	2,658,234,199	13,690,863
METAL & MINERAL (except Petroleum)	4235	870,624,798	641,316,785	3,044,493
ELECTRICAL EQUIPMENT	4236	2,605,839,776	1,940,292,334	10,143,152
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	1,078,304,705	903,377,076	4,405,377
MACHINERY & EQUIPMENT	4238	3,474,002,461	2,757,982,583	12,999,956
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	381,167,438	202,469,723	993,828
TOY & HOBBY GOODS & SUPPLIES	423920	759,049,193	56,981,542	318,217
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	899,951,357	682,776,910	3,703,336
NONDURABLE GOODS:	424	20,974,403,108	14,699,722,076	63,713,892
PAPER & PAPER PRODUCTS	4241	710,409,730	550,710,884	2,529,238
DRUGS & SUNDRIES	4242	2,299,411,043	2,142,971,581	5,553,636
APPAREL	4243	1,057,254,468	299,119,636	1,480,249
FOOD PRODUCTS	4244	8,502,434,388	5,444,820,225	23,648,049
FARM PRODUCTS	4245	742,078,177	207,344,655	1,037,291
CHEMICALS & PLASTICS	4246	878,991,064	719,981,873	3,469,848
PETROLEUM PRODUCTS	4247	2,235,812,893	1,935,943,207	9,625,712
BEER & ALE	424810	275,191,442	262,879,476	1,273,015
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,072,379,299	790,267,468	3,868,641
FARM SUPPLIES	42491	1,242,724,937	899,785,720	4,454,344
TOBACCO & TOBACCO PRODUCTS	42494	397,969,645	313,213,209	1,511,644
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,559,746,022	1,132,684,142	5,262,225
ELECTRONIC MARKETS, AGENTS, BROKERS	425	288,631,834	154,497,564	1,265,255

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	35,946,666,146	31,109,196,460	154,456,384
MOTOR VEHICLES & PARTS	441	7,333,420,270	6,509,577,316	33,122,282
NEW & USED AUTO DEALERS	4411	5,526,119,719	4,970,557,428	25,503,954
RV, BOAT, MOTORCYCLE DEALERS	4412	850,517,971	725,753,218	3,681,402
AUTOMOTIVE PARTS & TIRES	4413	956,782,580	813,266,670	3,936,926
FURNITURE & HOME FURNISHINGS	442	901,345,651	805,521,951	3,867,535
ELECTRONICS & APPLIANCES	443	1,687,612,179	1,459,808,768	8,062,309
HOUSEHOLD APPLIANCES	443141	177,717,799	175,706,077	845,576
ELECTRONIC STORES	443142	1,509,894,380	1,284,102,691	7,216,733
BLDG. MATERIALS, GARDEN SUPPLIES	444	3,002,875,054	2,824,187,419	13,493,844
BUILDING MATERIALS	4441	2,512,763,451	2,397,553,299	11,419,615
LAWN & GARDEN SUPPLIES	4442	490,111,603	426,634,120	2,074,229
FOOD & BEVERAGES (OFF-PREMISES)	445	4,419,403,607	4,167,803,658	19,872,274
GROCERY & CONVENIENCE STORES	4451	3,904,994,287	3,747,791,409	17,997,579
OTHER FOOD STORES/SPECIALTY FOODS	4452	380,493,991	308,751,684	1,319,678
BEER, WINE AND LIQUOR STORES	4453	133,915,329	111,260,565	555,017
DRUG STORES & PERSONAL CARE STORES	446	2,593,078,605	2,413,981,491	11,965,083
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,475,113,899	1,953,198,602	9,561,591
APPAREL & ACCESSORIES	448	1,299,666,599	1,098,708,366	5,324,457
CLOTHING STORES	4481	1,054,435,662	877,312,083	4,268,621
SHOE STORES	4482	96,221,614	92,276,449	435,759
JEWELRY & LUGGAGE STORES	4483	149,009,323	129,119,834	620,077
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	983,470,533	667,781,463	3,277,853
SPORTING GOODS	45111	530,364,785	442,047,362	2,159,871
HOBBY & TOY STORES	45112	266,457,154	91,912,363	444,053
SEWING SUPPLIES	45113	35,679,787	33,333,379	161,022
MUSICAL INSTRUMENTS	45114	38,118,217	33,356,123	170,405
BOOK, PERIODICAL & MUSIC STORES	45121	112,850,590	67,132,236	342,502
DEPARTMENT STORES	4521	786,242,994	763,483,635	3,666,300
GENERAL MERCHANDISE STORES	4529	5,491,148,067	4,621,228,681	22,040,896
E-COMMERCE & MAIL ORDER	4541	1,472,629,841	1,210,537,788	6,308,210
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,500,658,847	2,613,377,322	13,893,750
TRANSPORTATION	48-492	1,418,035,704	1,261,109,961	8,933,633
AIR TRANSPORTATION	481	23,559,233	20,084,906	189,474
RAILROADS	482	79,826,140	79,826,140	1,083,233
WATER TRANSPORTATION	483	36,957,168	25,715,904	120,975
TRUCK TRANSPORTATION	484	171,026,593	140,323,760	1,292,503
TRANSIT & GROUND PASSENGER TRANSPORT	485	54,044,801	44,596,888	584,732
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	34,338,103	18,443,084	102,138
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	980,886,697	898,365,506	5,287,381
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	26,189,411	23,433,343	223,328
WAREHOUSING & STORAGE	493	216,896,861	197,197,118	1,040,219
INFORMATION	51	6,200,995,365	5,264,434,955	51,878,133
PUBLISHING (EXCEPT INTERNET)	511	1,400,591,687	899,414,899	6,849,409
NEWSPAPERS	51111	108,918,735	107,741,345	433,518
BOOKS & PERIODICALS	51112, 51113	100,896,993	78,081,825	533,923
SOFTWARE	5112	1,078,806,636	611,328,674	4,452,213
OTHER PUBLISHERS	51114, 51119	111,969,323	102,263,055	1,429,755
MOTION PICTURE PRODUCTION	512	230,519,982	191,353,207	2,410,974
RADIO & TV BROADCASTING, CABLE TV	515	551,964,158	467,624,142	5,854,824
TELEPHONE & TELECOMMUNICATIONS	517	3,010,985,741	2,968,345,718	27,406,915
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	615,170,167	400,431,313	5,088,758
OTHER INFORMATION SERVICES	519	391,763,630	337,265,676	4,267,253
FINANCE, INSURANCE, REAL ESTATE	52-53	11,929,708,351	9,180,608,377	107,280,395
BANKS & CREDIT UNIONS	522	4,622,641,432	3,858,186,060	54,073,123
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,787,163,030	1,316,645,026	13,913,637
INSURANCE AGENTS & BROKERS	524	2,103,413,854	960,073,442	8,016,537
REAL ESTATE AGENTS & BROKERS	531	1,562,471,663	1,500,359,213	21,491,943
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,687,385,712	1,382,062,648	7,401,160
LESSORS OF NONFINANCIAL INTANGIBLES	533	166,632,660	163,281,988	2,383,995

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>42,113,847,442</u>	<u>32,408,908,456</u>	<u>360,505,028</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>15,511,328,742</u>	<u>10,722,070,136</u>	<u>134,741,789</u>
LEGAL SERVICES	5411	1,257,762,061	1,169,343,730	16,766,668
ACCOUNTING SERVICES	5412	2,166,767,129	2,112,671,770	31,447,068
ARCHITECTURAL SERVICES	54131	493,607,823	353,892,502	5,265,048
ENGINEERING SERVICES	54133	1,515,311,215	1,274,325,970	12,678,437
OTHER RELATED SERVICES	54132, 54134-54138	175,393,419	152,399,878	2,040,597
SPECIALIZED DESIGN SERVICES	5414	249,201,166	208,782,193	2,079,209
COMPUTER SYSTEM DESIGN SERVICES	5415	4,891,875,821	2,261,199,725	25,239,957
CONSULTING SERVICES	5416	2,551,455,332	1,865,115,465	23,755,034
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	841,562,390	304,642,994	2,739,684
ADVERTISING & PUBLIC RELATIONS	5418	335,882,364	275,178,451	3,709,229
OTHER PROFESSIONAL SERVICES	5419	1,032,510,022	744,517,458	9,020,858
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>107,356,231</u>	<u>89,734,500</u>	<u>1,028,691</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	4,441,450,491	3,770,165,515	39,203,192
EMPLOYMENT SERVICES	5613	841,890,928	756,869,620	10,172,687
TRAVEL SERVICES	5615	286,552,870	180,494,457	1,332,028
INVESTIGATION & SECURITY SERVICES	5616	316,559,659	293,861,817	3,344,658
BUILDING SERVICES & JANITORIAL	5617	855,039,792	823,287,847	6,414,465
OTHER	5611, 5612, 5614, 5619	2,141,407,242	1,715,651,774	17,939,354
WASTE TREATMENT/ COLLECTION	562	960,762,422	885,065,180	9,561,679
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>502,394,542</u>	<u>322,244,769</u>	<u>3,868,689</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>11,944,594,513</u>	<u>8,636,683,684</u>	<u>121,679,806</u>
AMBULATORY HEALTH CARE SERVICES	621	5,509,222,670	4,681,952,868	67,486,418
PHYSICIANS	6211	2,229,106,745	1,827,345,484	27,049,436
DENTISTS	6212	944,615,909	934,181,134	13,958,340
OTHER HEALTH PRACTITIONERS	6213	807,421,851	757,487,705	10,367,275
OUTPATIENT CARE CENTERS	6214	838,264,134	633,670,604	8,564,244
MEDICAL & DIAGNOSTIC LABORATORIES	6215	336,317,005	194,824,182	2,907,580
HOME HEALTH CARE	6216	188,380,080	180,495,392	2,351,736
OTHER AMBULATORY HEALTH CARE	6219	165,116,946	153,948,367	2,287,807
HOSPITALS	622	5,436,379,851	3,184,555,094	46,249,186
NURSING & RETIREMENT HOMES	623	615,127,566	554,467,190	5,471,954
SOCIAL SERVICES & DAY CARE	624	383,864,426	215,708,532	2,472,248
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>914,773,201</u>	<u>734,669,200</u>	<u>6,983,599</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	382,657,448	259,503,453	3,363,654
MUSEUMS, HISTORICAL SITES, ETC.	712	30,238,374	14,839,367	173,458
AMUSEMENT, GAMBLING, RECREATION	713	501,877,379	460,326,380	3,446,487
ACCOMMODATIONS	721	1,096,097,054	1,035,876,111	5,394,022
RESTAURANTS, FOOD SERVICES	7223, 7225	3,871,753,842	3,801,895,004	19,577,079
DRINKING PLACES	7224	251,829,725	228,267,974	1,310,958
AUTO REPAIR & SERVICES	8111	781,471,620	759,709,943	3,708,433
OTHER REPAIR SERVICES	8112, 8113, 8114	598,819,268	437,929,270	2,268,463
PERSONAL SERVICES	812	822,172,060	782,100,897	8,519,359
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	330,804,549	320,831,115	4,267,540
DEATH CARE SERVICES	8122	62,391,050	61,198,900	726,745
LAUNDRY & DRY CLEANING	8123	118,270,923	115,728,862	730,471
OTHER PERSONAL SERVICES	8129	310,705,538	284,342,020	2,794,603
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	204,858,495	104,096,312	1,305,545
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>112,634,697</u>	<u>106,682,313</u>	<u>1,472,622</u>
TOTAL ALL INDUSTRIES		200,038,661,843	154,617,542,640	1,018,189,569