

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
4TH QUARTER, 2017

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$1,378,331,688</u>	<u>\$849,164,524</u>	<u>\$4,881,337</u>
CROP & ANIMAL PRODUCTION	111,112	417,485,068	228,716,243	1,268,165
FORESTRY & LOGGING	113	560,243,775	429,941,612	1,656,322
FISHING & HUNTING	114	166,916,392	19,423,368	109,527
AG & FORESTRY SUPPORT ACTIVITIES	115	233,686,453	171,083,301	1,847,323
<u>MINING</u>	<u>21</u>	<u>157,425,307</u>	<u>117,709,342</u>	<u>654,634</u>
SAND & GRAVEL, QUARRYING	2123	103,210,046	92,659,023	521,766
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	54,215,261	25,050,319	132,868
<u>UTILITIES</u>	<u>22</u>	<u>890,606,228</u>	<u>635,852,210</u>	<u>8,427,082</u>
HYDROELECTRIC POWER GENERATION	221111	9,361,556	8,212,390	97,453
ALTERNATIVE POWER GENERATION	221114-221117	4,937,325	3,989,662	30,964
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	8,174,769	5,443,086	45,739
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	124,164,393	113,815,088	1,284,392
NATURAL GAS DISTRIBUTION	2212	221,977,637	44,431,099	251,880
WATER & SEWER	2213	521,990,548	459,960,885	6,716,654
<u>CONSTRUCTION</u>	<u>23</u>	<u>16,403,293,357</u>	<u>14,695,472,888</u>	<u>72,080,238</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,851,707,280	2,698,109,028	13,215,880
NONRESIDENTIAL BUILDING	2362	3,930,224,055	3,493,680,761	16,727,826
HEAVY CONSTRUCTION & HIGHWAYS	237	1,847,312,534	1,546,703,438	7,949,773
SPECIAL TRADE CONTRACTORS	238	7,774,049,488	6,956,979,661	34,186,759
ELECTRICAL	23821	1,679,724,213	1,475,723,147	7,381,808
PLUMBING & HEATING	23822	1,346,004,935	1,235,650,542	6,064,861
PAINTING	23832	280,485,274	261,265,915	1,268,082
MASONRY/DRYWALL	23814, 23831	442,986,149	415,820,146	2,005,201
ROOFING	23816	336,631,848	311,828,381	1,492,601
OTHER CONTRACTORS	238 not listed above	3,688,217,069	3,256,691,530	15,974,206
<u>MANUFACTURING</u>	<u>31-33</u>	<u>45,793,820,817</u>	<u>31,473,760,391</u>	<u>122,381,361</u>
FOOD PRODUCTS	311	4,692,712,276	1,899,991,775	7,081,641
MILLING OF GRAINS	3112	216,829,859	129,140,606	588,560
FRUITS & VEGETABLES	3114	1,115,393,649	161,521,754	732,294
DAIRY PRODUCTS	3115	604,693,986	97,104,833	476,723
MEAT PRODUCTS	3116	587,584,052	585,189,178	890,715
SEAFOOD PRODUCTS	3117	810,504,086	135,823,445	669,592
BAKERY PRODUCTS	3118	509,595,732	252,577,490	1,222,417
OTHER FOOD ITEMS	3111, 3113, 3119	848,110,912	538,634,469	2,501,340
BEVERAGES	312	669,206,629	405,415,011	1,974,268
TEXTILES	313,314	236,893,452	136,499,262	675,934
APPAREL	315	56,621,173	38,227,304	194,188
LEATHER & ALLIED PRODUCTS	316	31,182,876	15,924,951	79,159
LUMBER & WOOD PRODUCTS	321	2,077,505,421	1,308,374,002	5,239,521
SAWMILLS	3211	848,708,739	533,412,436	1,903,709
PLYWOOD & TRUSSES	3212	335,528,800	210,361,863	856,829
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	893,267,882	564,599,703	2,478,983
PAPER PRODUCTS	322	1,937,622,176	1,127,647,396	4,358,749
PULP & PAPER MILLS	3221	1,436,433,738	769,864,032	2,730,184
OTHER PAPER PRODUCTS	3222	501,188,438	357,783,364	1,628,565
COMMERCIAL PRINTING	323	245,559,575	185,449,522	925,785
PETROLEUM & COAL PRODUCTS	324	5,353,402,318	4,986,574,606	24,195,140
PETROLEUM REFINING	32411	5,156,663,516	4,841,041,500	23,489,334
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	196,738,802	145,533,106	705,806
CHEMICALS	325	1,990,205,709	1,111,635,550	5,275,932
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	705,413,981	363,642,777	1,823,382
PHARMACEUTICALS	3254	444,527,214	264,082,258	1,304,537
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	360,679,118	207,484,004	776,957
PAINT, COATING & ADHESIVES	3255	29,376,840	19,886,880	96,290
SOAP, CLEANING COMPOUND & TOILETRIES	3256	214,938,524	112,106,110	543,850
OTHER CHEMICAL PRODUCTS	3259	235,270,032	144,433,521	730,916

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	854,012,832	515,554,434	2,424,030
NONMETALLIC MINERALS	327	854,966,017	634,860,693	3,044,062
PRIMARY METALS	331	658,416,620	476,040,069	1,977,999
IRON & STEEL MILLS	3311, 3312	248,757,303	166,129,978	766,192
ALUMINUM SMELTING	3313	201,476,865	177,092,293	576,705
OTHER NONFERROUS METALS	3314	36,391,671	35,216,595	170,416
FOUNDRIES	3315	171,790,781	97,601,203	464,686
FABRICATED METAL PRODUCTS	332	1,592,157,594	1,085,383,544	4,930,897
MACHINERY	333	1,695,117,144	914,930,981	4,391,543
FARM & CONSTRUCTION IMPLEMENTS	3331	175,197,185	67,407,328	327,214
INDUSTRIAL MACHINERY	3332	357,620,994	157,977,232	774,536
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,162,298,965	689,546,421	3,289,793
COMPUTERS & ELECTRONICS	334	3,077,322,709	1,493,387,964	7,276,655
COMPUTER HARDWARE	3341	155,667,256	29,314,023	162,484
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	179,544,118	73,981,230	363,849
AUDIO & VIDEO EQUIPMENT	3343	48,729,916	12,281,206	63,497
SEMICONDUCTORS	3344	815,296,051	390,685,361	1,685,357
INSTRUMENTS	3345	1,847,769,449	968,313,488	4,866,778
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	30,315,919	18,812,656	134,690
ELECTRICAL EQUIPMENT & APPLIANCES	335	694,903,843	317,831,982	1,529,046
LIGHTING EQUIPMENT	3351	148,005,301	37,252,200	184,555
HOUSEHOLD APPLIANCES	3352	2,536,054	2,217,158	10,757
OTHER ELECTRIC EQUIPMENT	3353, 3359	544,362,488	278,362,624	1,333,734
TRANSPORTATION EQUIPMENT	336	17,364,500,237	13,767,290,984	41,770,437
MOTOR VEHICLES & PARTS	3361, 3362, 3363	383,048,959	268,002,392	1,299,962
AIRCRAFT, AEROSPACE & PARTS	3364	16,616,421,965	13,235,137,770	39,156,349
SHIPS & BOATS	3366	334,906,073	240,911,429	1,200,763
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	30,123,240	23,239,393	113,363
FURNITURE & RELATED PRODUCTS	337	399,189,484	283,772,764	1,361,607
OTHER MANUFACTURING	339	1,312,322,732	768,967,597	3,674,768
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	172,648,730	97,052,789	488,780
DENTAL LABORATORIES	339116	56,899,323	51,708,107	298,594
SPORTING AND ATHLETIC GOODS	33992	206,960,729	47,454,349	236,678
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	875,813,950	572,752,352	2,650,716
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>45,440,748,134</u>	<u>30,968,379,687</u>	<u>145,727,166</u>
DURABLE GOODS	423	22,288,290,381	15,943,532,390	79,497,804
MOTOR VEHICLES & PARTS	4231	3,567,139,023	3,195,261,033	15,882,884
FURNITURE & HOME FURNISHINGS	4232	571,702,848	375,376,123	1,852,824
LUMBER & CONSTRUCTION MATERIALS	4233	2,139,853,185	1,502,136,628	7,094,388
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,692,425,263	2,857,343,279	14,752,867
METAL & MINERAL (except Petroleum)	4235	833,789,901	597,179,431	2,834,679
ELECTRICAL EQUIPMENT	4236	3,255,802,471	2,591,035,794	13,562,722
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	1,080,928,470	874,618,583	4,285,777
MACHINERY & EQUIPMENT	4238	3,530,764,086	2,766,950,182	13,039,077
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	416,021,745	252,066,491	1,243,250
TOY & HOBBY GOODS & SUPPLIES	423920	2,040,392,676	74,542,272	385,754
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	1,159,470,713	857,022,574	4,563,582
NONDURABLE GOODS:	424	22,787,809,700	14,825,180,281	64,663,775
PAPER & PAPER PRODUCTS	4241	659,780,061	522,422,884	2,450,875
DRUGS & SUNDRIES	4242	2,352,093,248	2,159,004,026	5,560,149
APPAREL	4243	1,273,364,420	369,192,429	1,829,071
FOOD PRODUCTS	4244	9,909,968,368	5,920,926,136	26,029,591
FARM PRODUCTS	4245	863,657,511	217,478,604	1,093,223
CHEMICALS & PLASTICS	4246	823,347,661	657,956,401	3,173,472
PETROLEUM PRODUCTS	4247	2,259,842,523	1,935,603,655	9,735,758
BEER & ALE	424810	263,374,006	248,530,398	1,204,825
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,276,413,335	866,435,275	4,227,252
FARM SUPPLIES	42491	905,226,744	512,586,339	2,569,996
TOBACCO & TOBACCO PRODUCTS	42494	367,838,815	282,550,212	1,363,999
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,832,903,008	1,132,493,922	5,425,564
ELECTRONIC MARKETS, AGENTS, BROKERS	425	364,648,053	199,667,016	1,565,587

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	40,288,830,029	34,073,643,742	170,664,477
MOTOR VEHICLES & PARTS	441	7,237,538,110	6,437,325,601	32,801,695
NEW & USED AUTO DEALERS	4411	5,693,591,677	5,142,345,028	26,398,498
RV, BOAT, MOTORCYCLE DEALERS	4412	529,239,171	421,023,802	2,171,746
AUTOMOTIVE PARTS & TIRES	4413	1,014,707,262	873,956,771	4,231,451
FURNITURE & HOME FURNISHINGS	442	1,013,172,584	927,123,427	4,464,868
ELECTRONICS & APPLIANCES	443	2,066,152,445	1,749,098,821	9,667,603
HOUSEHOLD APPLIANCES	443141	193,911,335	191,279,700	923,058
ELECTRONIC STORES	443142	1,872,241,110	1,557,819,121	8,744,545
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,575,404,057	2,395,324,552	11,507,871
BUILDING MATERIALS	4441	2,231,770,179	2,099,345,162	10,053,722
LAWN & GARDEN SUPPLIES	4442	343,633,878	295,979,390	1,454,149
FOOD & BEVERAGES (OFF-PREMISES)	445	4,536,684,955	4,221,075,894	20,209,656
GROCERY & CONVENIENCE STORES	4451	3,923,743,107	3,757,993,659	18,080,342
OTHER FOOD STORES/SPECIALTY FOODS	4452	449,520,791	325,150,392	1,460,283
BEER, WINE AND LIQUOR STORES	4453	163,421,057	137,931,843	669,031
DRUG STORES & PERSONAL CARE STORES	446	2,770,706,385	2,568,184,691	12,765,039
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,453,314,114	1,928,605,270	9,440,040
APPAREL & ACCESSORIES	448	1,912,682,226	1,493,261,609	7,231,499
CLOTHING STORES	4481	1,536,928,428	1,187,894,899	5,771,424
SHOE STORES	4482	108,292,714	101,022,785	478,256
JEWELRY & LUGGAGE STORES	4483	267,461,084	204,343,925	981,819
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	1,206,743,783	886,514,159	4,383,977
SPORTING GOODS	45111	661,956,162	552,008,223	2,707,608
HOBBY & TOY STORES	45112	289,280,021	157,974,917	759,695
SEWING SUPPLIES	45113	52,584,789	48,667,994	235,172
MUSICAL INSTRUMENTS	45114	49,305,156	42,525,026	217,758
BOOK, PERIODICAL & MUSIC STORES	45121	153,617,655	85,337,999	463,744
DEPARTMENT STORES	4521	1,062,108,143	1,016,061,279	5,024,179
GENERAL MERCHANDISE STORES	4529	7,041,381,953	5,616,059,229	26,817,208
E-COMMERCE & MAIL ORDER	4541	2,130,798,731	1,787,442,527	9,610,469
MISCELLANEOUS RETAILERS	453, 4542, 4543	4,282,142,543	3,047,566,683	16,740,373
TRANSPORTATION	48-492	1,645,139,105	1,321,655,087	9,076,256
AIR TRANSPORTATION	481	21,418,738	20,051,133	206,604
RAILROADS	482	30,354,895	30,354,895	349,977
WATER TRANSPORTATION	483	25,825,364	19,309,217	107,744
TRUCK TRANSPORTATION	484	286,714,015	175,208,047	1,611,162
TRANSIT & GROUND PASSENGER TRANSPORT	485	66,864,133	55,658,598	732,454
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	55,681,966	19,106,268	114,876
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	1,105,647,684	956,882,861	5,499,969
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	46,698,811	39,721,012	427,514
WAREHOUSING & STORAGE	493	289,981,395	258,871,043	1,393,570
INFORMATION	51	7,081,405,499	5,956,638,764	58,153,510
PUBLISHING (EXCEPT INTERNET)	511	1,651,757,129	1,040,937,641	7,775,746
NEWSPAPERS	51111	111,010,850	110,017,420	441,891
BOOKS & PERIODICALS	51112, 51113	129,073,867	97,249,436	685,841
SOFTWARE	5112	1,237,777,310	669,672,858	4,316,667
OTHER PUBLISHERS	51114, 51119	173,895,102	163,997,927	2,331,347
MOTION PICTURE PRODUCTION	512	312,592,787	267,794,387	3,387,033
RADIO & TV BROADCASTING, CABLE TV	515	714,265,655	617,335,981	7,912,048
TELEPHONE & TELECOMMUNICATIONS	517	3,215,584,145	3,161,315,490	28,435,540
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	688,605,622	439,492,362	5,531,614
OTHER INFORMATION SERVICES	519	498,600,161	429,762,903	5,111,529
FINANCE, INSURANCE, REAL ESTATE	52-53	13,938,816,132	10,587,456,448	123,285,013
BANKS & CREDIT UNIONS	522	5,499,630,749	4,382,241,275	61,998,405
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	2,219,657,182	1,594,404,208	16,118,902
INSURANCE AGENTS & BROKERS	524	2,512,040,089	1,330,940,876	11,090,373
REAL ESTATE AGENTS & BROKERS	531	1,774,509,106	1,685,398,637	23,976,029
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,773,211,524	1,440,058,717	7,851,683
LESSORS OF NONFINANCIAL INTANGIBLES	533	159,767,482	154,412,735	2,249,621

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>48,032,311,064</u>	<u>36,459,541,126</u>	<u>415,922,891</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>18,540,821,721</u>	<u>12,727,053,082</u>	<u>161,156,761</u>
LEGAL SERVICES	5411	1,615,366,037	1,464,020,206	20,677,476
ACCOUNTING SERVICES	5412	2,253,807,255	2,157,002,534	32,102,195
ARCHITECTURAL SERVICES	54131	443,320,961	395,894,181	5,884,530
ENGINEERING SERVICES	54133	1,597,285,287	1,337,488,757	13,952,949
OTHER RELATED SERVICES	54132, 54134-54138	227,587,359	198,185,499	2,711,560
SPECIALIZED DESIGN SERVICES	5414	369,343,039	298,990,248	3,118,008
COMPUTER SYSTEM DESIGN SERVICES	5415	5,844,535,995	2,721,223,999	31,224,697
CONSULTING SERVICES	5416	3,326,650,653	2,426,240,525	30,634,030
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	951,903,950	371,689,061	3,780,332
ADVERTISING & PUBLIC RELATIONS	5418	473,772,793	383,575,338	5,239,626
OTHER PROFESSIONAL SERVICES	5419	1,437,248,392	972,742,734	11,831,358
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>177,798,811</u>	<u>133,222,983</u>	<u>1,604,482</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	5,324,989,674	4,447,398,120	47,348,281
EMPLOYMENT SERVICES	5613	950,087,937	849,927,347	11,340,348
TRAVEL SERVICES	5615	290,590,013	208,593,253	1,507,299
INVESTIGATION & SECURITY SERVICES	5616	364,964,462	340,282,273	3,755,819
BUILDING SERVICES & JANITORIAL	5617	1,094,719,950	1,048,704,401	9,267,305
OTHER	5611, 5612, 5614, 5619	2,624,627,312	1,999,890,846	21,477,510
WASTE TREATMENT/ COLLECTION	562	987,368,923	900,291,833	9,613,843
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>874,279,327</u>	<u>487,199,362</u>	<u>6,369,676</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>12,896,925,072</u>	<u>9,475,680,158</u>	<u>133,087,115</u>
AMBULATORY HEALTH CARE SERVICES	621	6,018,582,536	5,081,257,602	73,487,707
PHYSICIANS	6211	2,378,828,360	1,931,836,870	28,605,364
DENTISTS	6212	925,607,391	915,558,046	13,682,742
OTHER HEALTH PRACTITIONERS	6213	1,067,011,829	1,007,857,928	14,142,353
OUTPATIENT CARE CENTERS	6214	887,470,977	661,337,529	9,072,278
MEDICAL & DIAGNOSTIC LABORATORIES	6215	380,389,535	206,709,770	3,071,401
HOME HEALTH CARE	6216	191,428,897	183,739,195	2,400,281
OTHER AMBULATORY HEALTH CARE	6219	187,845,547	174,218,264	2,513,288
HOSPITALS	622	5,378,036,450	3,320,653,242	48,292,778
NURSING & RETIREMENT HOMES	623	784,305,795	699,489,734	7,039,230
SOCIAL SERVICES & DAY CARE	624	716,000,291	374,279,580	4,267,400
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>1,029,087,043</u>	<u>853,379,488</u>	<u>8,741,303</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	458,630,216	357,433,916	4,803,482
MUSEUMS, HISTORICAL SITES, ETC.	712	22,493,094	9,948,216	111,733
AMUSEMENT, GAMBLING, RECREATION	713	547,963,733	485,997,356	3,826,088
ACCOMMODATIONS	721	885,752,465	837,429,070	4,568,784
RESTAURANTS, FOOD SERVICES	7223, 7225	3,827,308,075	3,749,750,284	19,288,505
DRINKING PLACES	7224	244,640,689	222,411,606	1,276,204
AUTO REPAIR & SERVICES	8111	784,750,843	757,991,392	3,730,828
OTHER REPAIR SERVICES	8112, 8113, 8114	788,682,913	489,289,354	2,602,702
PERSONAL SERVICES	812	1,215,273,784	1,151,603,066	13,583,362
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	575,131,404	562,939,924	7,800,123
DEATH CARE SERVICES	8122	61,004,147	59,746,034	706,529
LAUNDRY & DRY CLEANING	8123	122,016,040	119,355,288	779,125
OTHER PERSONAL SERVICES	8129	457,122,193	409,561,820	4,297,585
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	317,222,388	132,382,484	1,660,495
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>139,723,865</u>	<u>96,562,050</u>	<u>1,302,712</u>
TOTAL ALL INDUSTRIES		221,343,023,284	167,400,248,458	1,132,659,697