

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
CALENDAR 2007

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,356,513,233</u>	<u>\$2,465,361,947</u>	<u>\$13,561,649</u>
CROP & ANIMAL PRODUCTION	111,112	837,192,824	532,456,948	2,985,485
FORESTRY & LOGGING	113	1,814,448,493	1,506,689,784	6,815,577
FISHING & HUNTING	114	218,850,255	65,893,638	400,380
AG & FORESTRY SUPPORT ACTIVITIES	115	486,021,661	360,321,577	3,360,207
<u>MINING</u>	<u>21</u>	<u>716,326,341</u>	<u>586,071,482</u>	<u>3,151,647</u>
SAND & GRAVEL, QUARRYING	2123	486,912,603	429,868,590	2,324,333
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	229,413,738	156,202,892	827,314
<u>UTILITIES</u>	<u>22</u>	<u>1,683,793,783</u>	<u>1,555,852,339</u>	<u>20,661,306</u>
ELECTRIC POWER GENERATION & TRANS.	2211	354,093,981	350,111,225	4,765,133
NATURAL GAS DISTRIBUTION	2212	149,889,213	140,254,416	708,697
WATER & SEWER	2213	1,179,810,589	1,065,486,698	15,187,476
<u>CONSTRUCTION</u>	<u>23</u>	<u>48,171,969,166</u>	<u>43,296,131,837</u>	<u>212,516,427</u>
RESIDENTIAL BUILDING & REMODELING	2361	10,451,070,045	9,635,004,338	46,792,113
NONRESIDENTIAL BUILDING	2362	9,488,898,408	8,169,248,777	39,115,559
HEAVY CONSTRUCTION & HIGHWAYS	237	5,945,207,538	5,123,532,385	26,471,242
SPECIAL TRADE CONTRACTORS	238	22,286,793,175	20,368,346,337	100,137,513
PLUMBING & HEATING	23822	4,277,783,613	3,969,162,352	19,565,753
PAINTING	23832	817,884,105	744,790,473	3,604,144
ELECTRICAL	23821	4,225,892,689	3,616,184,140	18,421,037
MASONRY/DRYWALL	23814, 23831	1,928,397,501	1,798,298,146	8,679,390
ROOFING	23816	1,218,583,496	1,183,354,342	5,660,582
OTHER CONTRACTORS	238 not listed above	9,818,251,771	9,056,556,884	44,206,607
<u>MANUFACTURING</u>	<u>31-33</u>	<u>132,865,766,036</u>	<u>97,893,670,358</u>	<u>435,992,446</u>
FOOD PRODUCTS	311	9,143,242,190	3,992,171,569	16,765,591
MILLING OF GRAINS	3112	318,652,534	208,636,747	768,780
FRUITS & VEGETABLES	3114	1,489,697,723	584,550,959	2,942,790
DAIRY PRODUCTS	3115	1,117,598,704	281,188,676	1,364,616
MEAT PRODUCTS	3116	1,348,976,923	729,054,471	1,337,959
SEAFOOD PRODUCTS	3117	2,205,670,968	458,283,032	2,103,931
BAKERY PRODUCTS	3118	915,756,369	737,054,373	3,554,145
OTHER FOOD ITEMS	3111, 3113, 3119	1,746,888,969	993,403,311	4,693,370
BEVERAGES	312	2,461,521,112	1,595,902,304	7,726,208
TEXTILES	313,314	1,356,201,691	354,745,105	1,766,768
APPAREL	315	216,722,199	114,824,678	558,843
LEATHER & ALLIED PRODUCTS	316	93,944,654	28,269,012	136,868
LUMBER & WOOD PRODUCTS	321	8,929,153,035	5,921,218,196	26,739,583
SAWMILLS	3211	2,996,004,358	1,896,153,766	8,106,270
PLYWOOD & TRUSSES	3212	1,137,136,036	681,017,951	2,932,660
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	4,796,012,641	3,344,046,479	15,700,653
PAPER PRODUCTS	322	6,922,795,710	4,255,816,863	18,144,171
PULP & PAPER MILLS	3221	4,491,121,807	2,623,609,901	10,803,509
OTHER PAPER PRODUCTS	3222	2,431,673,903	1,632,206,962	7,340,662
COMMERCIAL PRINTING	323	1,179,942,317	1,066,924,431	5,226,796
PETROLEUM & COAL PRODUCTS	324	19,731,863,019	17,930,760,932	86,661,137
PETROLEUM REFINING	32411	19,176,221,062	17,565,986,058	84,895,902
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	555,641,957	364,774,874	1,765,235
CHEMICALS	325	2,728,118,092	1,949,948,028	9,734,998
CHEMICALS	3251	666,012,973	470,861,164	2,276,565
PESTICIDES & FERTILIZERS	3253	161,751,089	122,893,266	617,270
PHARMACEUTICALS	3254	456,095,072	303,454,057	1,577,024
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,444,258,958	1,052,739,541	5,264,139
PLASTICS & RUBBER PRODUCTS	326	2,464,986,399	1,499,997,499	7,261,441
NONMETALLIC MINERALS	327	2,958,214,211	2,297,000,611	10,893,694
PRIMARY METALS	331	4,562,351,868	3,230,322,363	14,344,026

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	1,244,341,082	801,066,657	3,830,431
ALUMINUM SMELTING	3313	1,991,099,235	1,564,727,331	6,310,256
OTHER NONFERROUS METALS	3314	274,577,653	254,917,444	1,235,122
FOUNDRIES	3315	1,052,333,898	609,610,931	2,968,217
FABRICATED METAL PRODUCTS	332	4,397,121,258	3,142,627,459	14,966,354
MACHINERY	333	5,768,655,405	3,774,279,615	18,372,923
FARM & CONSTRUCTION IMPLEMENTS	3331	532,046,534	258,114,072	1,253,152
INDUSTRIAL MACHINERY	3332	861,745,179	426,837,405	2,083,052
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	4,374,863,692	3,089,328,138	15,036,719
COMPUTERS & ELECTRONICS	334	10,129,255,659	5,775,612,203	28,010,837
COMPUTER HARDWARE	3341	1,143,530,258	425,923,247	2,340,346
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	690,474,082	518,205,453	2,846,715
AUDIO & VIDEO EQUIPMENT	3343	129,939,033	76,886,284	394,411
SEMICONDUCTORS	3344	3,393,552,712	1,759,847,705	7,259,647
INSTRUMENTS	3345	4,432,436,708	2,827,272,957	13,794,851
SOFTWARE REPRODUCTION	334611	324,155,308	156,181,443	1,298,792
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	15,167,558	11,295,114	76,075
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,475,767,565	761,396,434	3,507,778
LIGHTING EQUIPMENT	3351	186,434,052	85,832,478	415,374
HOUSEHOLD APPLIANCES	3352	17,944,481	13,962,608	69,742
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,271,389,032	661,601,348	3,022,662
TRANSPORTATION EQUIPMENT	336	42,562,911,727	36,609,515,622	147,348,181
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,823,134,608	1,163,455,302	5,869,245
AIRCRAFT, AEROSPACE & PARTS	3364	38,927,761,114	34,239,433,071	135,586,984
SHIPS & BOATS	3366	1,713,920,158	1,122,641,381	5,483,082
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	98,095,847	83,985,868	408,870
FURNITURE & RELATED PRODUCTS	337	1,609,898,536	1,156,944,593	5,597,817
OTHER MANUFACTURING	339	4,173,099,389	2,435,392,841	12,228,432
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>127,361,892,436</u>	<u>91,181,842,653</u>	<u>435,401,734</u>
DURABLE GOODS	423	61,768,613,503	43,428,404,960	216,512,673
MOTOR VEHICLES & PARTS	4231	7,821,287,325	6,994,512,866	34,355,138
FURNITURE & HOME FURNISHINGS	4232	1,312,540,046	1,028,325,317	5,114,099
LUMBER & CONSTRUCTION MATERIALS	4233	6,348,654,527	4,413,512,504	21,228,972
PROFESSIONAL & COMMERCIAL EQUIP.	4234	10,790,152,180	8,713,416,621	43,431,106
ELECTRICAL EQUIPMENT	4236	8,273,912,046	6,524,760,345	34,446,139
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,960,589,277	2,451,279,186	11,970,897
MACHINERY & EQUIPMENT	4238	11,346,631,563	8,168,666,826	39,437,738
OTHER DURABLE GOODS	4235, 4239	12,914,846,539	5,133,931,295	26,528,584
NONDURABLE GOODS:	424	64,460,895,645	47,240,943,516	215,458,394
PAPER & PAPER PRODUCTS	4241	1,704,628,232	1,395,151,986	6,797,825
DRUGS & SUNDRIES	4242	6,733,817,859	6,290,714,510	20,571,983
APPAREL	4243	2,757,779,985	1,105,323,366	5,501,044
FOOD PRODUCTS	4244	21,587,961,685	13,703,797,968	61,341,409
FARM PRODUCTS	4245	724,658,675	401,361,068	2,135,673
CHEMICALS & PLASTICS	4246	3,082,804,520	2,361,979,374	12,140,966
PETROLEUM PRODUCTS	4247	12,839,029,014	11,791,479,275	57,160,484
OTHER NONDURABLE GOODS	4248, 4249	15,030,215,675	10,191,135,969	49,809,010
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,132,381,905	512,492,794	3,430,660
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>113,902,860,282</u>	<u>93,576,392,750</u>	<u>460,292,371</u>
MOTOR VEHICLES & PARTS	441	21,164,927,456	19,210,628,314	94,480,998
NEW & USED AUTO DEALERS	4411	16,391,643,539	15,032,351,210	73,952,508
RV, BOAT, MOTORCYCLE DEALERS	4412	2,293,217,103	1,939,824,308	9,588,025
AUTOMOTIVE PARTS & TIRES	4413	2,480,066,814	2,238,452,796	10,940,465
FURNITURE & HOME FURNISHINGS	442	3,416,701,716	3,013,829,022	14,497,600
ELECTRONICS & APPLIANCES	443	5,345,359,173	4,181,096,744	22,796,991
HOUSEHOLD APPLIANCES	443111	765,046,596	738,242,236	3,554,896

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	1,704,950,180	1,426,943,241	7,090,609
COMPUTERS & SOFTWARE	44312	2,785,514,521	1,930,664,910	11,747,430
CAMERAS & PHOTO SUPPLY	44313	89,847,876	85,246,357	404,056
BLDG. MATERIALS, GARDEN SUPPLIES	444	8,431,706,125	7,900,100,617	37,996,035
BUILDING MATERIALS	4441	7,434,728,199	7,044,923,182	33,850,414
LAWN & GARDEN SUPPLIES	4442	996,977,926	855,177,435	4,145,621
FOOD & BEVERAGES (OFF-PREMISES)	445	12,606,427,447	11,960,552,922	57,324,005
GROCERY & CONVENIENCE STORES	4451	11,774,706,223	11,402,951,170	54,479,504
OTHER FOOD STORES/SPECIALTY FOODS	4452	718,422,304	459,584,192	2,308,266
BEER, WINE AND LIQUOR STORES	4453	113,298,920	98,017,560	536,235
DRUG STORES & PERSONAL CARE STORES	446	5,265,890,488	4,436,404,811	21,575,345
GAS STATIONS (INCL. CONVENIENCE STORES)	447	9,879,242,398	8,309,104,538	39,970,399
APPAREL & ACCESSORIES	448	5,723,302,768	4,181,800,793	20,083,833
CLOTHING STORES	4481	4,350,892,142	3,227,232,929	15,480,876
SHOE STORES	4482	401,329,467	370,796,569	1,793,071
JEWELRY & LUGGAGE STORES	4483	971,081,159	583,771,295	2,809,886
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	2,962,068,237	2,466,675,700	12,147,231
SPORTING GOODS	45111	1,476,134,618	1,134,874,489	5,587,084
HOBBY & TOY STORES	45112	376,725,369	334,765,750	1,606,987
SEWING SUPPLIES	45113	165,571,919	151,168,805	725,176
MUSICAL INSTRUMENTS	45114	173,453,180	153,496,861	780,375
BOOK, PERIODICAL & MUSIC STORES	45121	552,013,733	498,127,454	2,487,478
TAPES & CDs	45122	218,169,418	194,242,341	960,131
DEPARTMENT STORES	4521	3,543,422,115	3,362,079,942	16,181,210
GENERAL MERCHANDISE STORES	4529	14,817,121,736	13,349,020,665	63,485,105
E-COMMERCE & MAIL ORDER	4541	7,973,153,177	784,874,194	5,030,066
MISCELLANEOUS RETAILERS	453, 4542, 4543	12,773,537,446	10,420,224,488	54,723,553
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>4,785,911,041</u>	<u>3,579,803,339</u>	<u>23,972,650</u>
AIR TRANSPORTATION	481	131,935,346	82,262,996	885,743
RAILROADS	482	115,261,549	71,051,661	662,774
WATER TRANSPORTATION	483	262,669,986	87,559,357	339,496
TRUCK TRANSPORTATION	484	966,430,302	724,230,230	6,191,261
TRANSIT & GROUND PASSENGER TRANSPORT	485	133,564,577	123,218,701	1,505,624
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	3,176,049,281	2,491,480,394	14,387,752
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>560,521,111</u>	<u>466,636,680</u>	<u>2,711,388</u>
<u>INFORMATION</u>	<u>51</u>	<u>16,116,823,848</u>	<u>13,797,787,782</u>	<u>123,220,733</u>
PUBLISHING (EXCEPT INTERNET)	511	3,257,871,100	2,772,760,509	24,569,967
NEWSPAPERS	51111	891,853,295	850,057,548	4,643,241
BOOKS & PERIODICALS	51112, 51113	476,353,610	381,847,588	2,666,198
SOFTWARE	5112	1,678,399,493	1,349,736,218	14,762,208
OTHER PUBLISHERS	51114, 51119	211,264,702	191,119,155	2,498,320
MOTION PICTURE PRODUCTION	512	670,276,204	595,276,304	6,450,613
RADIO & TV BROADCASTING, CABLE TV	515	1,072,161,339	583,904,528	6,251,938
INTERNET PUBLISHING & BROADCASTING	516		NAICS No Longer Valid	
TELEPHONE & TELECOMMUNICATIONS	517	8,749,423,110	8,401,601,911	67,768,246
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,969,809,426	1,252,127,790	15,413,821
OTHER INFORMATION SERVICES	519	397,282,669	192,116,740	2,766,148
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>37,263,049,541</u>	<u>25,345,139,485</u>	<u>291,869,064</u>
BANKS & CREDIT UNIONS	522	18,207,336,046	11,192,241,107	158,424,160
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	3,866,071,888	2,920,003,273	31,429,942
INSURANCE AGENTS & BROKERS	524	6,087,260,820	3,163,274,735	26,143,822
REAL ESTATE AGENTS & BROKERS	531	4,509,190,963	3,977,602,391	54,231,315
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,484,671,469	3,984,883,902	21,041,883
LESSORS OF NONFINANCIAL INTANGIBLES	533	108,518,355	107,134,077	597,942

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		GROSS	TAXABLE	
<b>BUSINESS, PERSONAL AND OTHER SERVICES</b>	<b>54-92</b>	<b>105,167,756,079</b>	<b>86,357,579,905</b>	<b>930,352,391</b>
LEGAL SERVICES	5411	4,159,619,817	3,800,399,227	55,784,438
ACCOUNTING SERVICES	5412	2,341,043,682	2,085,814,094	30,869,182
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	9,220,838,782	7,344,800,702	83,946,169
COMPUTER SYSTEM DESIGN SERVICES	5415	7,065,409,580	4,785,725,266	51,526,927
CONSULTING SERVICES	5416	5,454,423,319	4,387,567,532	56,587,120
ADVERTISING & PUBLIC RELATIONS	5418	1,357,272,389	1,011,230,914	12,640,265
OTHER PROFESSIONAL SERVICES	5417, 5419	5,149,329,412	3,964,946,533	38,060,668
MANAGEMENT SERVICES	55	223,458,563	160,956,437	1,394,325
ADMINISTRATIVE & SUPPORT SERVICES	561	13,715,855,705	11,295,003,271	107,535,105
EMPLOYMENT SERVICES	5613	2,535,752,207	2,016,034,185	27,316,852
TRAVEL SERVICES	5615	1,077,844,000	1,008,232,693	4,353,247
INVESTIGATION & SECURITY SERVICES	5616	743,362,851	685,527,477	7,849,588
BUILDING SERVICES & JANITORIAL	5617	6,844,565,614	5,163,175,979	48,751,029
OTHER	5611, 5612, 5614, 5619	2,514,331,033	2,422,032,937	19,264,389
WASTE TREATMENT/ COLLECTION	562	3,168,397,728	3,000,688,483	27,329,138
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,611,601,071	798,755,167	10,249,710
HEALTH SERVICES	62	26,886,533,318	22,248,590,534	317,279,565
PHYSICIANS	6211	6,052,835,491	5,350,755,734	79,391,670
DENTISTS	6212	2,827,304,992	2,813,072,819	42,081,872
OTHER PRACTITIONERS	6213	2,135,823,611	1,939,259,685	27,279,868
HOSPITALS	622	8,581,307,251	6,550,041,313	95,742,941
NURSING & RETIREMENT HOMES	623	1,565,584,116	1,451,145,891	16,773,355
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	858,594,070	470,551,631	5,608,348
SOCIAL SERVICES & DAY CARE	624	4,865,083,787	3,673,763,461	50,401,511
ARTS, ENTERTAINMENT, & RECREATION	71	2,619,467,753	2,023,068,308	18,631,419
PERFORMING ARTS, SPECTATOR SPORTS	711	1,142,106,167	737,965,013	8,436,313
MUSEUMS, HISTORICAL SITES, ETC.	712	47,787,901	18,552,459	126,812
AMUSEMENT, GAMBLING, RECREATION	713	1,429,573,685	1,266,550,836	10,068,294
ACCOMMODATIONS	721	2,252,266,957	2,183,732,890	10,977,579
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	11,301,075,060	9,625,095,586	50,133,192
DRINKING PLACES	7224	621,838,018	538,269,696	3,253,855
AUTO REPAIR & SERVICES	8111	2,587,035,271	2,410,065,393	11,679,887
OTHER REPAIR SERVICES	8112, 8113, 8114	1,555,535,806	1,348,930,349	7,160,008
PERSONAL SERVICES	812	3,041,349,570	2,785,530,813	28,842,481
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	950,743,104	937,218,093	12,266,957
LAUNDRY & DRY CLEANING	8123	406,702,851	393,413,271	2,520,715
OTHER PERSONAL SERVICES	8122, 8129	1,683,903,615	1,454,899,449	14,054,809
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	590,224,650	344,874,004	3,927,465
PUBLIC ADMINISTRATION, OTHER	92,00	245,179,628	213,534,706	2,543,893
<b>TOTAL ALL INDUSTRIES</b>		<b>591,953,621,193</b>	<b>460,102,708,220</b>	<b>2,953,706,453</b>