

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$3,727,550,046	\$2,516,684,396	\$13,343,962
CROP & ANIMAL PRODUCTION	111,112	959,145,958	542,487,404	2,983,897
FORESTRY & LOGGING	113	1,940,001,330	1,474,792,180	5,589,036
FISHING & HUNTING	114	225,858,577	72,661,062	385,048
AG & FORESTRY SUPPORT ACTIVITIES	115	602,544,181	426,743,750	4,385,981
MINING	21	542,691,834	459,516,151	2,436,777
SAND & GRAVEL, QUARRYING	2123	331,127,121	290,441,216	1,505,705
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	211,564,713	169,074,935	931,072
UTILITIES	22	2,778,509,322	2,021,739,539	26,309,912
HYDROELECTRIC POWER GENERATION	221111	40,235,179	36,611,918	453,655
ALTERNATIVE POWER GENERATION	221114-221117	13,178,363	12,977,219	100,406
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	27,617,196	19,075,913	137,804
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	604,011,757	496,804,636	4,908,848
NATURAL GAS DISTRIBUTION	2212	502,515,490	53,318,284	404,785
WATER & SEWER	2213	1,590,951,337	1,402,951,569	20,304,414
CONSTRUCTION	23	44,904,868,124	39,894,271,134	196,377,582
RESIDENTIAL BUILDING & REMODELING	2361	7,137,384,822	6,596,840,903	32,564,908
NONRESIDENTIAL BUILDING	2362	10,497,255,962	9,268,048,139	44,263,108
HEAVY CONSTRUCTION & HIGHWAYS	237	5,677,226,227	4,735,956,960	24,130,986
SPECIAL TRADE CONTRACTORS	238	21,593,001,113	19,293,425,132	95,418,580
ELECTRICAL	23821	4,603,255,763	4,107,859,585	20,989,943
PLUMBING & HEATING	23822	4,094,537,968	3,637,517,147	18,058,836
PAINTING	23832	773,364,597	707,918,760	3,416,548
MASONRY/DRYWALL	23814, 23831	1,131,015,439	1,028,822,444	4,964,785
ROOFING	23816	959,614,353	905,291,747	4,319,458
OTHER CONTRACTORS	238 not listed above	10,031,212,993	8,906,015,449	43,669,010
MANUFACTURING	31-33	177,839,608,140	134,463,684,033	519,915,197
FOOD PRODUCTS	311	13,170,758,869	7,440,228,058	27,052,757
MILLING OF GRAINS	3112	1,068,361,611	698,005,238	3,195,808
FRUITS & VEGETABLES	3114	1,637,711,623	539,980,008	2,514,662
DAIRY PRODUCTS	3115	161,280,042	93,030,357	463,061
MEAT PRODUCTS	3116	2,594,210,427	2,533,174,782	3,840,877
SEAFOOD PRODUCTS	3117	2,721,910,744	524,005,065	2,431,885
BAKERY PRODUCTS	3118	1,923,695,771	998,077,751	4,814,579
OTHER FOOD ITEMS	3111, 3113, 3119	3,063,588,651	2,053,954,857	9,791,885
BEVERAGES	312	2,440,446,534	1,575,596,110	7,659,194
TEXTILES	313,314	835,817,942	468,362,552	2,288,242
APPAREL	315	243,926,541	136,418,177	674,934
LEATHER & ALLIED PRODUCTS	316	55,352,582	29,831,283	145,072
LUMBER & WOOD PRODUCTS	321	8,774,077,205	5,434,728,433	22,057,546
SAWMILLS	3211	3,411,920,874	2,091,814,080	7,562,447
PLYWOOD & TRUSSES	3212	1,379,995,659	857,215,101	3,437,371
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,982,160,672	2,485,699,252	11,057,728
PAPER PRODUCTS	322	6,816,067,516	3,933,466,258	15,296,118
PULP & PAPER MILLS	3221	4,851,615,697	2,621,779,948	9,297,418
OTHER PAPER PRODUCTS	3222	1,964,451,819	1,311,686,310	5,998,700
COMMERCIAL PRINTING	323	993,310,302	796,336,196	4,026,075
PETROLEUM & COAL PRODUCTS	324	29,650,405,377	27,023,211,547	130,907,578
PETROLEUM REFINING	32411	28,892,313,009	26,482,633,699	128,309,430
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	758,092,368	540,577,848	2,598,148
CHEMICALS	325	6,368,750,029	3,868,659,002	18,076,124
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	1,826,727,966	1,235,781,291	6,065,861
PHARMACEUTICALS	3254	1,030,099,296	602,336,347	2,994,976
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	1,467,712,990	833,319,471	3,150,550
PAINT, COATING & ADHESIVES	3255	146,114,211	100,372,420	484,879
SOAP, CLEANING COMPOUND & TOILETRIES	3256	1,086,665,177	581,081,288	2,815,335
OTHER CHEMICAL PRODUCTS	3259	811,430,389	515,768,185	2,564,523

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	3,165,671,692	1,916,160,192	9,104,991
NONMETALLIC MINERALS	327	3,131,568,642	2,399,555,798	11,113,798
PRIMARY METALS	331	3,315,912,795	2,434,635,752	9,918,105
IRON & STEEL MILLS	3311, 3312	1,161,821,843	710,827,604	3,348,465
ALUMINUM SMELTING	3313	1,214,719,584	1,135,738,266	3,742,786
OTHER NONFERROUS METALS	3314	168,157,567	158,285,279	765,354
FOUNDRIES	3315	771,213,801	429,784,603	2,061,500
FABRICATED METAL PRODUCTS	332	6,205,299,040	4,211,485,178	19,269,908
MACHINERY	333	6,351,619,820	3,392,282,639	16,253,926
FARM & CONSTRUCTION IMPLEMENTS	3331	604,851,085	342,210,895	1,655,354
INDUSTRIAL MACHINERY	3332	1,134,081,242	544,008,261	2,664,924
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	4,612,687,493	2,506,063,483	11,933,648
COMPUTERS & ELECTRONICS	334	9,977,628,075	5,306,216,808	24,679,344
COMPUTER HARDWARE	3341	663,557,376	187,050,112	960,441
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	450,447,925	202,953,595	1,023,129
AUDIO & VIDEO EQUIPMENT	3343	227,813,539	111,402,695	555,289
SEMICONDUCTORS	3344	2,848,501,267	1,460,516,611	6,066,465
INSTRUMENTS	3345	5,689,355,325	3,278,393,966	15,572,187
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	97,952,643	65,899,829	501,833
ELECTRICAL EQUIPMENT & APPLIANCES	335	2,374,135,556	1,197,832,542	5,568,322
LIGHTING EQUIPMENT	3351	447,658,744	117,795,075	576,846
HOUSEHOLD APPLIANCES	3352	17,358,474	11,058,246	53,316
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,909,118,338	1,068,979,221	4,938,160
TRANSPORTATION EQUIPMENT	336	68,409,861,093	59,523,704,473	179,684,723
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,840,169,504	1,199,821,097	5,813,064
AIRCRAFT, AEROSPACE & PARTS	3364	65,102,203,195	57,252,090,306	168,584,718
SHIPS & BOATS	3366	1,323,748,920	961,943,353	4,752,348
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	143,739,474	109,849,717	534,593
FURNITURE & RELATED PRODUCTS	337	1,398,781,678	963,399,351	4,723,104
OTHER MANUFACTURING	339	4,160,216,852	2,411,573,684	11,415,336
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	460,336,369	259,252,335	1,333,383
DENTAL LABORATORIES	339116	184,305,456	158,859,616	961,361
SPORTING AND ATHLETIC GOODS	33992	975,460,181	275,916,678	1,360,161
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	2,540,114,846	1,717,545,055	7,760,431
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>154,833,080,460</u>	<u>105,463,828,285</u>	<u>494,402,269</u>
DURABLE GOODS	423	74,794,462,659	52,258,449,438	259,448,685
MOTOR VEHICLES & PARTS	4231	10,759,954,882	9,898,220,942	48,702,523
FURNITURE & HOME FURNISHINGS	4232	1,495,491,686	1,073,001,045	5,284,476
LUMBER & CONSTRUCTION MATERIALS	4233	6,440,921,821	4,274,549,092	20,127,268
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	13,465,387,108	10,137,523,830	53,036,391
METAL & MINERAL (except Petroleum)	4235	3,468,093,724	2,434,053,678	11,584,915
ELECTRICAL EQUIPMENT	4236	11,086,700,020	7,777,515,039	39,994,611
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	3,517,366,743	2,963,689,295	14,211,810
MACHINERY & EQUIPMENT	4238	15,734,546,829	10,975,763,443	51,697,406
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	1,356,766,978	650,047,658	3,222,987
TOY & HOBBY GOODS & SUPPLIES	423920	4,359,945,826	189,978,692	1,037,885
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	3,109,287,042	1,884,106,724	10,548,413
NONDURABLE GOODS:	424	78,867,677,970	52,596,925,814	230,470,483
PAPER & PAPER PRODUCTS	4241	3,594,563,446	2,054,048,782	9,511,842
DRUGS & SUNDRIES	4242	9,023,438,152	8,137,325,383	22,426,522
APPAREL	4243	4,302,966,686	1,351,551,124	6,675,589
FOOD PRODUCTS	4244	32,465,798,178	19,656,020,392	85,906,835
FARM PRODUCTS	4245	2,359,588,773	660,144,734	3,377,065
CHEMICALS & PLASTICS	4246	4,224,202,621	3,302,622,092	15,965,049
PETROLEUM PRODUCTS	4247	7,701,266,011	6,098,563,605	31,741,692
BEER & ALE	424810	924,055,355	863,826,007	4,187,447
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	3,498,769,503	2,776,605,431	13,554,750
FARM SUPPLIES	42491	3,083,252,074	2,403,453,264	11,994,259
TOBACCO & TOBACCO PRODUCTS	42494	1,417,756,765	1,114,914,631	5,384,287
OTHER MISC NONDURABLE GOODS	4249 not listed above	6,272,020,406	4,177,850,369	19,745,146
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,170,939,831	608,453,033	4,483,101

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	126,186,334,397	110,088,808,083	543,338,152
MOTOR VEHICLES & PARTS	441	23,172,415,670	20,793,099,660	104,814,611
NEW & USED AUTO DEALERS	4411	17,996,536,878	16,370,517,812	82,939,003
RV, BOAT, MOTORCYCLE DEALERS	4412	1,943,888,112	1,581,173,270	8,011,268
AUTOMOTIVE PARTS & TIRES	4413	3,231,990,680	2,841,408,578	13,864,340
FURNITURE & HOME FURNISHINGS	442	3,163,528,173	2,841,894,927	13,648,350
ELECTRONICS & APPLIANCES	443	5,788,300,194	5,037,934,503	27,803,266
HOUSEHOLD APPLIANCES	443141	412,710,852	407,533,965	1,965,184
ELECTRONIC STORES	443142	5,375,589,342	4,630,400,538	25,838,082
BLDG. MATERIALS, GARDEN SUPPLIES	444	8,337,437,020	7,765,762,346	37,290,535
BUILDING MATERIALS	4441	7,232,788,047	6,826,021,526	32,770,973
LAWN & GARDEN SUPPLIES	4442	1,104,648,973	939,740,820	4,519,562
FOOD & BEVERAGES (OFF-PREMISES)	445	16,232,959,693	15,446,386,752	73,568,781
GROCERY & CONVENIENCE STORES	4451	14,517,831,448	13,972,110,136	66,991,795
OTHER FOOD STORES/SPECIALTY FOODS	4452	1,295,583,284	1,084,962,727	4,714,385
BEER, WINE AND LIQUOR STORES	4453	419,544,961	389,313,889	1,862,601
DRUG STORES & PERSONAL CARE STORES	446	7,316,937,764	6,590,895,320	32,069,488
GAS STATIONS (INCL. CONVENIENCE STORES)	447	11,772,851,850	9,692,224,098	46,822,173
APPAREL & ACCESSORIES	448	5,397,673,957	4,467,184,880	21,451,875
CLOTHING STORES	4481	4,336,323,941	3,518,321,208	16,916,944
SHOE STORES	4482	406,200,211	383,387,473	1,812,031
JEWELRY & LUGGAGE STORES	4483	655,149,805	565,476,199	2,722,900
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,217,436,858	2,713,014,014	13,339,255
SPORTING GOODS	45111	2,060,259,989	1,709,771,286	8,413,485
HOBBY & TOY STORES	45112	487,982,721	400,860,234	1,911,474
SEWING SUPPLIES	45113	169,600,864	159,528,151	765,375
MUSICAL INSTRUMENTS	45114	150,931,276	130,573,888	672,595
BOOK, PERIODICAL & MUSIC STORES	45121	348,662,008	312,280,455	1,576,326
DEPARTMENT STORES	4521	3,493,177,027	3,409,327,211	16,366,814
GENERAL MERCHANDISE STORES	4529	20,770,494,334	18,204,925,871	87,182,906
E-COMMERCE & MAIL ORDER	4541	5,428,145,692	3,390,788,032	17,883,385
MISCELLANEOUS RETAILERS	453, 4542, 4543	12,094,976,165	9,735,370,469	51,096,713
TRANSPORTATION	48-492	5,449,523,766	4,277,924,573	28,161,761
AIR TRANSPORTATION	481	301,703,125	71,278,083	617,804
RAILROADS	482	91,308,150	89,418,322	1,052,753
WATER TRANSPORTATION	483	202,167,911	117,071,511	437,688
TRUCK TRANSPORTATION	484	840,523,821	603,164,837	5,238,500
TRANSIT & GROUND PASSENGER TRANSPORT	485	150,820,266	134,302,611	1,701,639
PIPELINE TRANSPORTATION	486	12,208,174	12,208,174	103,894
SCENIC & SIGHTSEEING TRANSPORTATION	487	170,944,413	61,478,990	330,627
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	3,586,169,873	3,103,675,324	17,729,494
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	93,678,033	85,326,721	949,362
WAREHOUSING & STORAGE	493	733,554,946	660,046,966	3,613,519
INFORMATION	51	20,804,921,666	17,339,245,957	155,072,544
PUBLISHING (EXCEPT INTERNET)	511	4,292,989,526	2,719,885,993	17,930,887
NEWSPAPERS	51111	535,229,186	504,740,271	2,047,953
BOOKS & PERIODICALS	51112, 51113	493,376,315	391,531,032	2,490,584
SOFTWARE	5112	2,970,813,651	1,561,920,904	10,342,033
OTHER PUBLISHERS	51114, 51119	293,570,374	261,693,786	3,050,317
MOTION PICTURE PRODUCTION	512	889,212,048	763,430,648	7,858,822
RADIO & TV BROADCASTING, CABLE TV	515	2,117,487,216	1,727,410,414	19,904,873
TELEPHONE & TELECOMMUNICATIONS	517	10,645,141,609	10,230,768,420	87,012,881
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,937,065,690	1,180,811,740	14,503,804
OTHER INFORMATION SERVICES	519	923,025,577	716,938,742	7,861,277
FINANCE, INSURANCE, REAL ESTATE	52-53	38,762,664,547	29,295,180,461	337,004,674
BANKS & CREDIT UNIONS	522	16,293,017,578	12,528,972,120	177,212,769
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	5,019,242,863	4,126,990,746	44,766,862
INSURANCE AGENTS & BROKERS	524	7,564,025,231	3,590,006,898	31,108,006
REAL ESTATE AGENTS & BROKERS	531	4,441,301,678	4,214,251,251	58,305,078
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,965,256,035	4,355,597,543	22,656,898
LESSORS OF NONFINANCIAL INTANGIBLES	533	479,821,162	479,361,903	2,955,061

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>135,256,281,477</u>	<u>106,816,262,127</u>	<u>1,194,394,519</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>46,575,431,919</u>	<u>33,888,626,335</u>	<u>426,685,233</u>
LEGAL SERVICES	5411	4,582,920,197	4,313,036,887	62,995,874
ACCOUNTING SERVICES	5412	4,439,263,519	4,240,405,077	62,835,628
ARCHITECTURAL SERVICES	54131	1,283,903,850	1,068,956,262	15,772,450
ENGINEERING SERVICES	54133	5,631,959,207	4,743,105,884	48,107,424
OTHER RELATED SERVICES	54132, 54134-54138	686,522,595	597,676,213	7,600,175
SPECIALIZED DESIGN SERVICES	5414	918,986,717	795,815,194	7,973,885
COMPUTER SYSTEM DESIGN SERVICES	5415	14,302,855,413	7,102,648,070	83,279,878
CONSULTING SERVICES	5416	7,717,811,153	6,199,767,824	83,513,279
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	2,312,051,505	1,297,943,333	11,170,958
ADVERTISING & PUBLIC RELATIONS	5418	1,349,135,720	1,107,266,617	15,149,835
OTHER PROFESSIONAL SERVICES	5419	3,350,022,043	2,422,004,974	28,285,847
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>359,615,600</u>	<u>281,927,446</u>	<u>3,325,808</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	13,706,442,051	11,826,725,743	123,421,630
EMPLOYMENT SERVICES	5613	2,854,044,065	2,569,150,176	33,970,106
TRAVEL SERVICES	5615	737,549,926	691,359,135	3,707,287
INVESTIGATION & SECURITY SERVICES	5616	992,281,030	906,580,386	10,732,752
BUILDING SERVICES & JANITORIAL	5617	2,753,136,660	2,656,239,334	22,370,867
OTHER	5611, 5612, 5614, 5619	6,369,430,370	5,003,396,712	52,640,618
WASTE TREATMENT/ COLLECTION	562	3,578,231,337	3,252,788,628	32,802,756
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>2,489,579,767</u>	<u>1,215,115,885</u>	<u>15,338,426</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>38,747,201,956</u>	<u>30,442,023,915</u>	<u>427,858,282</u>
AMBULATORY HEALTH CARE SERVICES	621	20,192,831,459	17,081,045,837	244,134,741
PHYSICIANS	6211	8,159,025,285	6,688,961,915	99,177,332
DENTISTS	6212	3,302,835,694	3,270,683,588	48,934,737
OTHER HEALTH PRACTITIONERS	6213	2,812,661,251	2,637,911,382	36,885,711
OUTPATIENT CARE CENTERS	6214	2,895,538,167	2,254,935,471	31,700,342
MEDICAL & DIAGNOSTIC LABORATORIES	6215	1,218,893,349	735,678,049	10,899,709
HOME HEALTH CARE	6216	961,924,543	917,334,328	9,134,782
OTHER AMBULATORY HEALTH CARE	6219	841,953,170	575,541,104	7,402,128
HOSPITALS	622	14,913,918,965	10,434,339,766	152,357,517
NURSING & RETIREMENT HOMES	623	2,401,419,889	2,156,817,718	22,642,399
SOCIAL SERVICES & DAY CARE	624	1,239,031,643	769,820,594	8,723,625
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>3,154,898,906</u>	<u>2,527,309,587</u>	<u>23,790,230</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	1,272,859,250	927,800,832	11,236,152
MUSEUMS, HISTORICAL SITES, ETC.	712	78,268,097	19,431,192	178,707
AMUSEMENT, GAMBLING, RECREATION	713	1,803,771,559	1,580,077,563	12,375,371
ACCOMMODATIONS	721	3,198,224,924	3,060,507,604	15,998,416
RESTAURANTS, FOOD SERVICES	7223, 7225	13,566,489,281	11,837,790,606	59,339,339
DRINKING PLACES	7224	885,134,327	805,599,787	4,655,728
AUTO REPAIR & SERVICES	8111	2,634,516,883	2,514,058,556	12,309,815
OTHER REPAIR SERVICES	8112, 8113, 8114	1,943,256,113	1,558,253,729	8,291,814
PERSONAL SERVICES	812	3,106,157,235	2,925,748,644	31,812,663
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,266,866,819	1,223,845,203	16,318,506
DEATH CARE SERVICES	8122	198,184,732	193,702,142	2,229,794
LAUNDRY & DRY CLEANING	8123	416,985,001	406,934,828	2,530,943
OTHER PERSONAL SERVICES	8129	1,224,120,683	1,101,266,471	10,733,420
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	726,222,817	373,711,620	4,534,890
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>586,356,341</u>	<u>307,551,964</u>	<u>4,249,817</u>
TOTAL ALL INDUSTRIES		711,821,066,705	553,298,669,627	3,514,391,196