

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$451,122,273</u>	<u>\$324,811,400</u>	<u>\$1,860,339</u>
CROP & ANIMAL PRODUCTION	111,112	120,707,060	76,910,613	444,037
FORESTRY & LOGGING	113	213,863,425	173,689,237	767,716
FISHING & HUNTING	114	26,318,462	11,897,029	64,742
AG & FORESTRY SUPPORT ACTIVITIES	115	90,233,326	62,314,521	583,844
<u>MINING</u>	<u>21</u>	<u>98,129,790</u>	<u>86,305,353</u>	<u>453,762</u>
SAND & GRAVEL, QUARRYING	2123	60,009,397	48,623,794	254,262
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	38,120,393	37,681,559	199,500
<u>UTILITIES</u>	<u>22</u>	<u>345,699,503</u>	<u>316,557,870</u>	<u>4,520,239</u>
ELECTRIC POWER GENERATION & TRANS.	2211	65,143,291	64,611,538	893,689
NATURAL GAS DISTRIBUTION	2212	3,311,780	3,152,980	19,264
WATER & SEWER	2213	277,244,432	248,793,352	3,607,286
<u>CONSTRUCTION</u>	<u>23</u>	<u>8,909,776,485</u>	<u>8,103,312,054</u>	<u>39,808,331</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,081,281,638	1,937,866,611	9,357,308
NONRESIDENTIAL BUILDING	2362	1,706,794,497	1,576,746,390	7,599,318
HEAVY CONSTRUCTION & HIGHWAYS	237	1,020,406,902	798,159,600	4,232,527
SPECIAL TRADE CONTRACTORS	238	4,101,269,448	3,790,515,453	18,619,065
PLUMBING & HEATING	23822	918,400,679	841,855,493	4,121,431
PAINTING	23832	126,442,988	113,038,702	547,923
ELECTRICAL	23821	930,293,086	868,923,507	4,328,508
MASONRY/DRYWALL	23814, 23831	354,321,495	326,446,260	1,577,259
ROOFING	23816	162,520,472	156,047,346	747,197
OTHER CONTRACTORS	238 not listed above	1,609,290,728	1,484,204,145	7,296,747
<u>MANUFACTURING</u>	<u>31-33</u>	<u>27,517,604,206</u>	<u>20,451,378,677</u>	<u>81,748,539</u>
FOOD PRODUCTS	311	2,238,044,379	1,154,312,553	4,188,273
MILLING OF GRAINS	3112	92,613,969	60,499,271	257,567
FRUITS & VEGETABLES	3114	420,209,651	137,318,555	635,232
DAIRY PRODUCTS	3115	224,696,467	74,361,237	360,422
MEAT PRODUCTS	3116	396,446,213	381,114,352	591,777
SEAFOOD PRODUCTS	3117	464,927,499	80,198,598	356,153
BAKERY PRODUCTS	3118	239,527,979	180,273,321	870,193
OTHER FOOD ITEMS	3111, 3113, 3119	399,622,601	240,547,219	1,116,929
BEVERAGES	312	554,141,159	349,130,414	1,692,790
TEXTILES	313,314	201,394,071	77,408,204	385,101
APPAREL	315	42,569,161	23,210,083	112,733
LEATHER & ALLIED PRODUCTS	316	15,495,867	6,903,265	33,565
LUMBER & WOOD PRODUCTS	321	1,264,399,240	799,100,148	3,673,281
SAWMILLS	3211	409,364,809	235,525,384	882,627
PLYWOOD & TRUSSES	3212	155,845,658	91,017,192	371,309
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	699,188,773	472,557,572	2,419,345
PAPER PRODUCTS	322	1,484,879,778	857,792,199	3,304,259
PULP & PAPER MILLS	3221	983,470,756	533,492,709	1,874,811
OTHER PAPER PRODUCTS	3222	501,409,022	324,299,490	1,429,448
COMMERCIAL PRINTING	323	203,735,877	177,195,636	889,176
PETROLEUM & COAL PRODUCTS	324	3,294,966,333	2,934,067,719	14,176,480
PETROLEUM REFINING	32411	3,200,447,488	2,889,599,027	13,958,335
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	94,518,845	44,468,692	218,145
CHEMICALS	325	715,229,569	491,821,637	2,421,467
CHEMICALS	3251	137,511,964	101,633,773	494,235
PESTICIDES & FERTILIZERS	3253	46,364,143	33,176,718	164,451
PHARMACEUTICALS	3254	153,590,623	110,580,213	556,404
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	377,762,839	246,430,933	1,206,377
PLASTICS & RUBBER PRODUCTS	326	443,996,723	266,710,401	1,292,999
NONMETALLIC MINERALS	327	549,929,930	400,581,856	1,872,991
PRIMARY METALS	331	884,003,963	590,439,478	2,485,706

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	155,304,815	94,539,246	443,864
ALUMINUM SMELTING	3313	481,483,690	341,277,759	1,293,591
OTHER NONFERROUS METALS	3314	46,944,180	43,400,277	210,085
FOUNDRIES	3315	200,271,278	111,222,196	538,166
FABRICATED METAL PRODUCTS	332	934,356,880	663,373,556	3,085,960
MACHINERY	333	954,253,631	576,717,190	2,814,906
FARM & CONSTRUCTION IMPLEMENTS	3331	108,835,153	63,738,319	309,733
INDUSTRIAL MACHINERY	3332	172,847,247	88,983,325	434,349
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	672,571,231	423,995,546	2,070,824
COMPUTERS & ELECTRONICS	334	1,899,467,706	982,889,634	5,143,281
COMPUTER HARDWARE	3341	271,637,668	75,179,518	430,640
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	101,011,739	65,522,555	385,983
AUDIO & VIDEO EQUIPMENT	3343	41,291,485	23,255,261	116,124
SEMICONDUCTORS	3344	340,445,948	159,451,219	679,140
INSTRUMENTS	3345	1,018,450,478	594,961,155	2,931,112
SOFTWARE REPRODUCTION	334611	124,330,018	62,281,450	585,976
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	2,300,370	2,238,476	14,306
ELECTRICAL EQUIPMENT & APPLIANCES	335	293,413,477	157,869,312	766,154
LIGHTING EQUIPMENT	3351	62,164,332	22,649,933	109,664
HOUSEHOLD APPLIANCES	3352	9,868,618	7,146,078	35,315
OTHER ELECTRIC EQUIPMENT	3353, 3359	221,380,527	128,073,301	621,175
TRANSPORTATION EQUIPMENT	336	10,600,071,180	9,420,385,292	30,777,944
MOTOR VEHICLES & PARTS	3361, 3362, 3363	211,604,213	147,616,321	851,573
AIRCRAFT, AEROSPACE & PARTS	3364	10,070,293,143	9,051,411,598	28,856,755
SHIPS & BOATS	3366	306,251,354	211,747,563	1,023,389
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	11,922,470	9,609,810	46,227
FURNITURE & RELATED PRODUCTS	337	261,895,274	184,933,980	894,934
OTHER MANUFACTURING	339	681,360,008	336,536,120	1,736,539
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>24,128,430,965</u>	<u>17,063,087,932</u>	<u>80,395,177</u>
DURABLE GOODS	423	12,131,328,874	8,063,965,361	40,645,035
MOTOR VEHICLES & PARTS	4231	1,100,130,651	999,722,683	4,953,595
FURNITURE & HOME FURNISHINGS	4232	275,349,634	205,418,981	1,023,123
LUMBER & CONSTRUCTION MATERIALS	4233	980,553,146	681,881,854	3,282,025
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,307,722,944	1,877,733,791	9,428,220
ELECTRICAL EQUIPMENT	4236	1,652,416,659	1,314,680,492	7,220,078
HARDWARE, PLUMBING, HEATING EQUIP.	4237	579,294,050	481,839,665	2,305,251
MACHINERY & EQUIPMENT	4238	2,198,368,179	1,603,489,696	7,643,728
OTHER DURABLE GOODS	4235, 4239	3,037,493,611	899,198,199	4,789,015
NONDURABLE GOODS:	424	11,596,031,176	8,792,629,510	38,578,862
PAPER & PAPER PRODUCTS	4241	420,103,037	355,284,576	1,698,173
DRUGS & SUNDRIES	4242	1,653,723,649	1,531,371,302	4,572,606
APPAREL	4243	592,601,259	229,333,038	1,143,756
FOOD PRODUCTS	4244	4,905,404,161	3,365,663,877	14,722,989
FARM PRODUCTS	4245	173,809,244	111,885,302	578,036
CHEMICALS & PLASTICS	4246	719,091,117	622,378,807	3,376,709
PETROLEUM PRODUCTS	4247	1,111,099,699	985,835,119	4,797,783
OTHER NONDURABLE GOODS	4248, 4249	2,020,199,010	1,590,877,489	7,688,810
ELECTRONIC MARKETS, AGENTS, BROKERS	425	401,070,915	206,493,061	1,171,280
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>23,507,661,690</u>	<u>18,596,084,524</u>	<u>92,388,177</u>
MOTOR VEHICLES & PARTS	441	3,408,952,695	3,114,731,043	15,333,984
NEW & USED AUTO DEALERS	4411	2,567,685,867	2,385,997,651	11,763,357
RV, BOAT, MOTORCYCLE DEALERS	4412	302,641,797	253,762,975	1,252,823
AUTOMOTIVE PARTS & TIRES	4413	538,625,031	474,970,417	2,317,804
FURNITURE & HOME FURNISHINGS	442	589,231,655	524,150,020	2,532,854
ELECTRONICS & APPLIANCES	443	1,306,097,994	1,052,716,403	5,813,870
HOUSEHOLD APPLIANCES	443111	134,949,975	132,207,978	639,536

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	453,991,250	412,592,213	2,212,593
COMPUTERS & SOFTWARE	44312	705,177,270	496,498,227	2,907,746
CAMERAS & PHOTO SUPPLY	44313	11,979,499	11,417,985	53,995
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,369,221,199	1,280,506,767	6,146,007
BUILDING MATERIALS	4441	1,200,344,100	1,137,820,440	5,453,538
LAWN & GARDEN SUPPLIES	4442	168,877,099	142,686,327	692,469
FOOD & BEVERAGES (OFF-PREMISES)	445	2,958,786,599	2,839,581,170	13,649,676
GROCERY & CONVENIENCE STORES	4451	2,792,830,835	2,696,517,736	12,943,847
OTHER FOOD STORES/SPECIALTY FOODS	4452	142,875,749	122,894,242	594,052
BEER, WINE AND LIQUOR STORES	4453	23,080,015	20,169,192	111,777
DRUG STORES & PERSONAL CARE STORES	446	1,296,115,509	1,101,838,064	5,327,508
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,631,252,057	1,299,032,003	6,297,706
APPAREL & ACCESSORIES	448	1,027,702,632	761,516,558	3,671,307
CLOTHING STORES	4481	782,625,760	591,446,020	2,850,244
SHOE STORES	4482	74,165,813	73,478,602	353,534
JEWELRY & LUGGAGE STORES	4483	170,911,059	96,591,936	467,529
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	661,509,293	519,513,693	2,575,553
SPORTING GOODS	45111	359,879,312	247,928,677	1,224,847
HOBBY & TOY STORES	45112	71,904,474	65,759,163	326,126
SEWING SUPPLIES	45113	35,783,783	33,241,519	159,371
MUSICAL INSTRUMENTS	45114	35,158,182	32,129,420	165,985
BOOK, PERIODICAL & MUSIC STORES	45121	119,757,145	106,809,898	527,621
TAPES & CDs	45122	39,026,397	33,645,016	171,603
DEPARTMENT STORES	4521	697,615,063	660,571,362	3,178,426
GENERAL MERCHANDISE STORES	4529	3,380,038,531	3,059,638,145	14,543,135
E-COMMERCE & MAIL ORDER	4541	2,614,113,165	241,653,783	1,521,511
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,567,025,298	2,140,635,513	11,796,640
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>964,594,895</u>	<u>744,723,508</u>	<u>5,134,335</u>
AIR TRANSPORTATION	481	15,417,977	14,437,837	176,429
RAILROADS	482	13,014,777	12,861,081	131,005
WATER TRANSPORTATION	483	44,516,640	16,658,201	54,205
TRUCK TRANSPORTATION	484	154,127,867	127,373,618	1,128,275
TRANSIT & GROUND PASSENGER TRANSPORT	485	31,686,871	30,552,431	384,490
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	705,830,763	542,840,340	3,259,931
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>139,598,919</u>	<u>123,031,131</u>	<u>692,425</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,954,857,299</u>	<u>3,336,560,162</u>	<u>30,706,639</u>
PUBLISHING (EXCEPT INTERNET)	511	696,935,228	558,376,041	5,253,417
NEWSPAPERS	51111	142,487,627	140,189,457	721,627
BOOKS & PERIODICALS	51112, 51113	81,213,441	63,033,174	457,326
SOFTWARE	5112	414,921,488	301,552,219	3,357,275
OTHER PUBLISHERS	51114, 51119	58,312,672	53,601,191	717,189
MOTION PICTURE PRODUCTION	512	149,762,462	135,853,440	1,503,532
RADIO & TV BROADCASTING, CABLE TV	515	233,447,848	147,651,774	1,756,619
INTERNET PUBLISHING & BROADCASTING	516	NAICS No Longer Valid		
TELEPHONE & TELECOMMUNICATIONS	517	2,293,423,842	2,129,317,964	17,319,640
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	424,925,251	268,377,507	3,461,346
OTHER INFORMATION SERVICES	519	156,362,668	96,983,436	1,412,085
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,723,802,748</u>	<u>5,517,583,890</u>	<u>63,424,698</u>
BANKS & CREDIT UNIONS	522	3,737,309,274	2,716,250,528	38,511,606
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	895,767,484	671,786,085	6,937,178
INSURANCE AGENTS & BROKERS	524	1,389,953,456	697,158,039	5,835,693
REAL ESTATE AGENTS & BROKERS	531	656,056,582	570,403,818	7,466,326
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,025,111,100	849,710,315	4,592,268
LESSORS OF NONFINANCIAL INTANGIBLES	533	19,604,852	12,275,105	81,627

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	25,193,025,480	20,501,573,278	227,183,220
LEGAL SERVICES	5411	942,369,404	893,520,314	13,163,086
ACCOUNTING SERVICES	5412	613,599,532	532,780,607	7,904,424
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,130,192,630	1,762,844,417	19,527,651
COMPUTER SYSTEM DESIGN SERVICES	5415	1,767,204,543	1,067,893,501	12,228,927
CONSULTING SERVICES	5416	1,365,624,642	1,122,139,920	14,187,768
ADVERTISING & PUBLIC RELATIONS	5418	290,171,209	236,088,538	3,005,991
OTHER PROFESSIONAL SERVICES	5417, 5419	1,367,028,657	951,026,839	8,845,971
MANAGEMENT SERVICES	55	52,045,604	46,098,370	454,818
ADMINISTRATIVE & SUPPORT SERVICES	561	2,856,682,797	2,379,036,244	23,376,504
EMPLOYMENT SERVICES	5613	458,372,498	400,036,891	5,469,985
TRAVEL SERVICES	5615	210,839,384	192,736,451	847,952
INVESTIGATION & SECURITY SERVICES	5616	182,026,541	166,336,924	1,961,372
BUILDING SERVICES & JANITORIAL	5617	1,525,626,647	1,158,029,006	11,184,957
OTHER	5611, 5612, 5614, 5619	479,817,727	461,896,972	3,912,238
WASTE TREATMENT/ COLLECTION	562	566,830,731	510,904,509	5,487,752
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	356,866,910	167,403,838	2,163,556
HEALTH SERVICES	62	7,420,028,510	6,111,613,708	87,372,590
PHYSICIANS	6211	1,579,249,570	1,401,521,657	20,794,976
DENTISTS	6212	762,344,290	758,798,910	11,356,854
OTHER PRACTITIONERS	6213	528,295,769	487,072,942	6,804,488
HOSPITALS	622	2,337,679,900	1,731,352,038	25,523,770
NURSING & RETIREMENT HOMES	623	425,901,658	397,476,079	4,585,512
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	177,375,722	117,371,883	1,342,080
SOCIAL SERVICES & DAY CARE	624	1,609,181,601	1,218,020,199	16,964,910
ARTS, ENTERTAINMENT, & RECREATION	71	530,138,720	435,623,369	3,613,819
PERFORMING ARTS, SPECTATOR SPORTS	711	161,873,544	111,862,807	1,111,118
MUSEUMS, HISTORICAL SITES, ETC.	712	7,943,043	2,502,555	17,190
AMUSEMENT, GAMBLING, RECREATION	713	360,322,133	321,258,007	2,485,511
ACCOMMODATIONS	721	396,740,066	379,122,154	1,927,985
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,615,370,011	2,201,094,295	11,290,196
DRINKING PLACES	7224	173,575,711	150,518,714	914,396
AUTO REPAIR & SERVICES	8111	590,185,436	557,933,639	2,717,797
OTHER REPAIR SERVICES	8112, 8113, 8114	301,868,322	267,581,831	1,395,426
PERSONAL SERVICES	812	703,313,497	616,595,984	6,278,821
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	198,474,648	195,266,949	2,496,933
LAUNDRY & DRY CLEANING	8123	91,343,386	88,955,277	551,617
OTHER PERSONAL SERVICES	8122, 8129	413,495,463	332,373,758	3,230,271
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	117,934,741	79,460,674	894,586
PUBLIC ADMINISTRATION, OTHER	92,00	35,253,807	32,291,813	431,156
TOTAL ALL INDUSTRIES		122,935,373,681	95,166,053,805	628,327,137