

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2015

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$709,396,801</u>	<u>\$492,870,773</u>	<u>\$2,450,440</u>
CROP & ANIMAL PRODUCTION	111,112	200,310,787	111,434,971	584,664
FORESTRY & LOGGING	113	369,220,574	298,215,609	1,139,117
FISHING & HUNTING	114	35,482,303	15,381,404	86,429
AG & FORESTRY SUPPORT ACTIVITIES	115	104,383,137	67,838,789	640,230
<u>MINING</u>	<u>21</u>	<u>119,871,204</u>	<u>104,493,875</u>	<u>574,634</u>
SAND & GRAVEL, QUARRYING	2123	77,662,668	66,559,943	367,014
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	42,208,536	37,933,932	207,620
<u>UTILITIES</u>	<u>22</u>	<u>590,305,382</u>	<u>448,852,031</u>	<u>6,067,324</u>
HYDROELECTRIC POWER GENERATION	221111	5,463,179	5,135,870	61,257
ALTERNATIVE POWER GENERATION	221114-221117	2,245,771	2,063,371	19,862
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	4,310,513	3,686,171	33,298
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	118,686,355	108,450,032	1,233,791
NATURAL GAS DISTRIBUTION	2212	89,783,503	10,400,848	83,722
WATER & SEWER	2213	369,816,061	319,115,739	4,635,394
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,872,445,482</u>	<u>9,906,161,368</u>	<u>48,678,192</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,768,318,276	1,643,546,437	8,133,680
NONRESIDENTIAL BUILDING	2362	2,833,945,210	2,575,275,627	12,312,095
HEAVY CONSTRUCTION & HIGHWAYS	237	1,163,870,010	1,031,821,936	5,296,925
SPECIAL TRADE CONTRACTORS	238	5,106,311,986	4,655,517,368	22,935,492
ELECTRICAL	23821	1,136,589,135	1,023,841,016	5,142,681
PLUMBING & HEATING	23822	944,363,088	886,146,183	4,350,432
PAINTING	23832	158,377,368	147,879,467	712,242
MASONRY/DRYWALL	23814, 23831	293,713,330	268,444,982	1,295,580
ROOFING	23816	232,326,086	217,408,025	1,038,633
OTHER CONTRACTORS	238 not listed above	2,340,942,979	2,111,797,695	10,395,924
<u>MANUFACTURING</u>	<u>31-33</u>	<u>40,193,472,723</u>	<u>29,439,409,414</u>	<u>111,536,522</u>
FOOD PRODUCTS	311	3,111,508,563	1,736,592,693	6,252,664
MILLING OF GRAINS	3112	259,343,539	157,216,662	724,897
FRUITS & VEGETABLES	3114	373,755,732	120,946,265	529,515
DAIRY PRODUCTS	3115	41,047,169	22,275,443	109,534
MEAT PRODUCTS	3116	626,251,723	594,672,793	895,586
SEAFOOD PRODUCTS	3117	643,837,351	120,246,034	544,517
BAKERY PRODUCTS	3118	439,191,933	225,203,021	1,085,601
OTHER FOOD ITEMS	3111, 3113, 3119	728,081,116	496,032,475	2,363,014
BEVERAGES	312	539,362,407	329,522,726	1,599,441
TEXTILES	313,314	192,869,434	107,722,313	521,241
APPAREL	315	51,431,429	28,517,308	138,972
LEATHER & ALLIED PRODUCTS	316	14,127,909	7,717,016	37,215
LUMBER & WOOD PRODUCTS	321	2,088,302,235	1,305,892,308	5,295,720
SAWMILLS	3211	812,365,792	503,598,090	1,813,746
PLYWOOD & TRUSSES	3212	352,519,543	215,738,185	858,962
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	923,416,900	586,556,033	2,623,012
PAPER PRODUCTS	322	1,570,095,200	930,092,449	3,612,790
PULP & PAPER MILLS	3221	1,158,071,831	643,661,335	2,274,935
OTHER PAPER PRODUCTS	3222	412,023,369	286,431,114	1,337,855
COMMERCIAL PRINTING	323	227,805,608	184,811,373	912,008
PETROLEUM & COAL PRODUCTS	324	4,442,381,210	3,969,614,776	19,260,084
PETROLEUM REFINING	32411	4,285,412,316	3,876,176,751	18,808,507
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	156,968,894	93,438,025	451,577
CHEMICALS	325	1,523,799,844	907,927,805	4,205,737
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	439,141,226	295,298,041	1,452,760
PHARMACEUTICALS	3254	302,093,401	157,200,879	765,107
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	362,236,431	202,463,206	744,382
PAINT, COATING & ADHESIVES	3255	37,979,936	26,467,581	127,741
SOAP, CLEANING COMPOUND & TOILETRIES	3256	259,763,016	135,797,825	657,463
OTHER CHEMICAL PRODUCTS	3259	122,585,834	90,700,273	458,284

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	764,421,382	461,356,695	2,185,815
NONMETALLIC MINERALS	327	668,897,763	505,460,723	2,410,253
PRIMARY METALS	331	879,710,746	676,852,726	2,645,756
IRON & STEEL MILLS	3311, 3312	243,318,224	151,305,194	696,461
ALUMINUM SMELTING	3313	394,031,106	368,582,744	1,193,958
OTHER NONFERROUS METALS	3314	53,040,480	51,466,177	248,906
FOUNDRIES	3315	189,320,936	105,498,611	506,431
FABRICATED METAL PRODUCTS	332	1,483,182,827	1,015,413,641	4,582,517
MACHINERY	333	1,585,200,345	861,024,629	4,091,852
FARM & CONSTRUCTION IMPLEMENTS	3331	139,632,057	80,255,468	388,133
INDUSTRIAL MACHINERY	3332	304,132,194	152,641,909	748,443
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,141,436,094	628,127,252	2,955,276
COMPUTERS & ELECTRONICS	334	2,536,187,213	1,362,699,375	6,363,259
COMPUTER HARDWARE	3341	161,751,755	57,417,310	292,229
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	132,142,199	61,930,448	355,035
AUDIO & VIDEO EQUIPMENT	3343	55,321,139	26,132,802	129,673
SEMICONDUCTORS	3344	750,159,129	380,971,610	1,519,218
INSTRUMENTS	3345	1,413,250,420	818,449,503	3,933,220
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	23,562,571	17,797,702	133,884
ELECTRICAL EQUIPMENT & APPLIANCES	335	604,545,160	299,555,153	1,400,416
LIGHTING EQUIPMENT	3351	128,732,430	30,676,770	149,453
HOUSEHOLD APPLIANCES	3352	3,197,785	2,057,053	9,917
OTHER ELECTRIC EQUIPMENT	3353, 3359	472,614,945	266,821,330	1,241,046
TRANSPORTATION EQUIPMENT	336	16,580,148,671	13,953,141,707	42,239,317
MOTOR VEHICLES & PARTS	3361, 3362, 3363	554,046,458	363,624,287	1,760,260
AIRCRAFT, AEROSPACE & PARTS	3364	15,721,973,049	13,358,966,805	39,338,318
SHIPS & BOATS	3366	275,280,819	206,701,882	1,024,532
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	28,848,345	23,848,733	116,207
FURNITURE & RELATED PRODUCTS	337	347,579,126	238,800,830	1,170,833
OTHER MANUFACTURING	339	981,915,651	556,693,168	2,610,632
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	96,152,866	59,504,369	305,698
DENTAL LABORATORIES	339116	43,560,067	38,138,496	235,965
SPORTING AND ATHLETIC GOODS	33992	232,252,323	64,245,223	314,324
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	609,950,395	394,805,080	1,754,645
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>36,527,153,279</u>	<u>24,998,499,469</u>	<u>116,799,632</u>
DURABLE GOODS	423	17,818,707,876	12,838,776,076	64,295,302
MOTOR VEHICLES & PARTS	4231	2,682,430,918	2,474,842,247	12,213,098
FURNITURE & HOME FURNISHINGS	4232	365,604,912	259,526,410	1,283,854
LUMBER & CONSTRUCTION MATERIALS	4233	1,533,863,421	1,062,229,565	4,990,532
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,146,553,918	2,433,167,198	12,686,502
METAL & MINERAL (except Petroleum)	4235	835,355,562	616,136,442	2,919,838
ELECTRICAL EQUIPMENT	4236	2,672,091,452	1,823,531,056	10,053,967
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	852,567,845	722,205,697	3,470,099
MACHINERY & EQUIPMENT	4238	3,970,345,447	2,807,076,112	13,201,205
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	322,859,071	158,977,092	786,912
TOY & HOBBY GOODS & SUPPLIES	423920	718,757,735	33,059,789	175,456
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	718,277,595	448,024,468	2,513,839
NONDURABLE GOODS:	424	18,452,058,912	12,027,605,070	51,519,200
PAPER & PAPER PRODUCTS	4241	632,375,897	467,089,390	2,157,580
DRUGS & SUNDRIES	4242	2,392,176,383	2,144,973,775	5,628,594
APPAREL	4243	1,003,330,347	327,942,509	1,615,609
FOOD PRODUCTS	4244	7,941,563,474	4,630,911,197	20,306,172
FARM PRODUCTS	4245	823,722,476	132,737,754	665,213
CHEMICALS & PLASTICS	4246	916,824,965	730,599,670	3,521,279
PETROLEUM PRODUCTS	4247	1,247,936,789	961,210,459	4,879,974
BEER & ALE	424810	225,290,908	213,665,017	1,035,196
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	772,320,820	620,444,305	3,029,585
FARM SUPPLIES	42491	768,345,571	592,300,746	2,963,510
TOBACCO & TOBACCO PRODUCTS	42494	327,855,724	262,457,836	1,267,504
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,400,315,558	943,272,412	4,448,984
ELECTRONIC MARKETS, AGENTS, BROKERS	425	256,386,491	132,118,323	985,130

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	29,292,941,741	25,467,561,713	126,158,696
MOTOR VEHICLES & PARTS	441	5,893,262,333	5,281,495,779	26,688,251
NEW & USED AUTO DEALERS	4411	4,601,214,059	4,169,466,667	21,188,678
RV, BOAT, MOTORCYCLE DEALERS	4412	474,153,149	404,418,770	2,051,177
AUTOMOTIVE PARTS & TIRES	4413	817,895,125	707,610,342	3,448,396
FURNITURE & HOME FURNISHINGS	442	740,746,570	676,632,203	3,254,582
ELECTRONICS & APPLIANCES	443	1,431,631,968	1,239,220,683	6,917,441
HOUSEHOLD APPLIANCES	443141	123,215,794	121,500,335	585,977
ELECTRONIC STORES	443142	1,308,416,174	1,117,720,348	6,331,464
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,938,846,355	1,802,161,061	8,649,057
BUILDING MATERIALS	4441	1,672,521,280	1,580,430,158	7,580,583
LAWN & GARDEN SUPPLIES	4442	266,325,075	221,730,903	1,068,474
FOOD & BEVERAGES (OFF-PREMISES)	445	3,717,200,253	3,527,430,010	16,814,392
GROCERY & CONVENIENCE STORES	4451	3,327,406,648	3,192,765,428	15,322,834
OTHER FOOD STORES/SPECIALTY FOODS	4452	295,978,370	247,256,417	1,072,015
BEER, WINE AND LIQUOR STORES	4453	93,815,235	87,408,165	419,543
DRUG STORES & PERSONAL CARE STORES	446	1,854,200,667	1,690,390,653	8,236,294
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,044,163,578	1,623,104,365	7,933,933
APPAREL & ACCESSORIES	448	1,139,245,759	935,715,477	4,492,275
CLOTHING STORES	4481	909,509,384	726,039,904	3,491,742
SHOE STORES	4482	93,264,036	89,789,131	424,481
JEWELRY & LUGGAGE STORES	4483	136,472,339	119,886,442	576,052
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	754,418,917	634,591,420	3,131,724
SPORTING GOODS	45111	481,231,551	401,353,729	1,995,227
HOBBY & TOY STORES	45112	111,566,331	89,746,420	426,389
SEWING SUPPLIES	45113	39,399,668	36,976,756	177,498
MUSICAL INSTRUMENTS	45114	37,247,506	31,765,281	163,265
BOOK, PERIODICAL & MUSIC STORES	45121	84,973,861	74,749,234	369,345
DEPARTMENT STORES	4521	759,037,394	739,500,079	3,553,925
GENERAL MERCHANDISE STORES	4529	4,656,831,150	4,062,677,270	19,440,795
E-COMMERCE & MAIL ORDER	4541	1,492,228,258	903,538,393	4,761,616
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,871,128,539	2,351,104,320	12,284,411
TRANSPORTATION	48-492	1,215,873,678	1,057,176,291	6,771,174
AIR TRANSPORTATION	481	20,616,924	17,791,885	158,462
RAILROADS	482	26,131,997	26,099,609	272,429
WATER TRANSPORTATION	483	45,141,848	36,694,552	115,825
TRUCK TRANSPORTATION	484	164,088,278	121,366,455	1,142,415
TRANSIT & GROUND PASSENGER TRANSPORT	485	47,828,506	44,378,949	590,639
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	10,921,752	6,186,410	40,776
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	871,932,157	776,506,316	4,209,161
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	26,511,910	25,451,809	224,180
WAREHOUSING & STORAGE	493	184,349,665	164,761,081	875,928
INFORMATION	51	5,239,369,782	4,367,055,871	39,543,422
PUBLISHING (EXCEPT INTERNET)	511	1,053,467,745	611,564,822	3,952,424
NEWSPAPERS	51111	115,216,205	114,228,863	466,843
BOOKS & PERIODICALS	51112, 51113	100,481,641	76,323,863	497,971
SOFTWARE	5112	767,832,224	359,466,879	2,203,974
OTHER PUBLISHERS	51114, 51119	69,937,675	61,545,217	783,636
MOTION PICTURE PRODUCTION	512	201,982,642	170,533,377	1,677,640
RADIO & TV BROADCASTING, CABLE TV	515	496,167,014	415,458,519	4,696,802
TELEPHONE & TELECOMMUNICATIONS	517	2,764,082,435	2,654,405,450	23,160,998
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	462,215,025	295,923,297	3,568,064
OTHER INFORMATION SERVICES	519	261,454,921	219,170,406	2,487,494
FINANCE, INSURANCE, REAL ESTATE	52-53	9,838,111,009	7,388,389,705	85,725,600
BANKS & CREDIT UNIONS	522	4,401,810,411	3,308,683,751	46,599,436
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,281,476,077	1,066,976,816	11,746,500
INSURANCE AGENTS & BROKERS	524	1,851,536,913	896,410,603	7,905,741
REAL ESTATE AGENTS & BROKERS	531	987,845,887	945,376,756	13,171,947
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,194,720,032	1,050,267,185	5,540,778
LESSORS OF NONFINANCIAL INTANGIBLES	533	120,721,689	120,674,594	761,198

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>32,682,491,722</u>	<u>25,784,409,009</u>	<u>290,650,961</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>11,547,918,005</u>	<u>8,126,819,928</u>	<u>102,934,518</u>
LEGAL SERVICES	5411	1,079,489,408	1,010,524,073	14,748,125
ACCOUNTING SERVICES	5412	1,287,771,665	1,186,348,782	17,537,744
ARCHITECTURAL SERVICES	54131	349,339,704	281,863,852	4,170,978
ENGINEERING SERVICES	54133	1,362,060,622	1,137,178,111	11,425,503
OTHER RELATED SERVICES	54132, 54134-54138	155,653,881	134,891,161	1,781,549
SPECIALIZED DESIGN SERVICES	5414	197,876,581	174,738,017	1,747,111
COMPUTER SYSTEM DESIGN SERVICES	5415	3,693,511,748	1,739,200,095	20,255,192
CONSULTING SERVICES	5416	1,747,380,836	1,391,593,437	18,741,502
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	548,878,295	271,124,037	2,600,488
ADVERTISING & PUBLIC RELATIONS	5418	306,659,196	251,711,485	3,432,955
OTHER PROFESSIONAL SERVICES	5419	819,296,069	547,646,878	6,493,371
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>77,502,782</u>	<u>66,108,613</u>	<u>777,040</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,153,568,463	2,707,957,806	28,690,143
EMPLOYMENT SERVICES	5613	707,267,882	618,363,957	8,177,065
TRAVEL SERVICES	5615	144,347,671	135,848,586	848,963
INVESTIGATION & SECURITY SERVICES	5616	244,075,787	218,991,025	2,600,188
BUILDING SERVICES & JANITORIAL	5617	587,039,778	562,775,537	4,692,924
OTHER	5611, 5612, 5614, 5619	1,470,837,345	1,171,978,701	12,371,003
WASTE TREATMENT/ COLLECTION	562	841,814,069	754,407,725	7,913,941
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>546,542,256</u>	<u>250,217,428</u>	<u>3,234,444</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>9,975,144,625</u>	<u>7,817,762,064</u>	<u>109,569,424</u>
AMBULATORY HEALTH CARE SERVICES	621	5,116,835,401	4,267,506,589	60,638,668
PHYSICIANS	6211	2,070,250,839	1,642,464,960	24,344,603
DENTISTS	6212	860,680,818	852,032,425	12,746,476
OTHER HEALTH PRACTITIONERS	6213	677,705,677	632,422,624	8,655,076
OUTPATIENT CARE CENTERS	6214	719,504,108	561,102,918	7,861,764
MEDICAL & DIAGNOSTIC LABORATORIES	6215	312,535,803	184,047,793	2,744,971
HOME HEALTH CARE	6216	234,278,309	224,291,223	2,252,156
OTHER AMBULATORY HEALTH CARE	6219	241,879,847	171,144,646	2,033,622
HOSPITALS	622	3,981,032,765	2,820,852,627	41,097,530
NURSING & RETIREMENT HOMES	623	619,557,338	559,467,013	5,890,343
SOCIAL SERVICES & DAY CARE	624	257,719,121	169,935,835	1,942,883
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>650,305,171</u>	<u>543,757,979</u>	<u>4,865,928</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	204,242,189	165,668,375	1,913,169
MUSEUMS, HISTORICAL SITES, ETC.	712	12,846,261	3,020,814	26,664
AMUSEMENT, GAMBLING, RECREATION	713	433,216,721	375,068,790	2,926,095
ACCOMMODATIONS	721	656,839,033	624,018,080	3,320,515
RESTAURANTS, FOOD SERVICES	7223, 7225	2,988,946,242	2,931,914,547	14,677,267
DRINKING PLACES	7224	219,515,445	197,738,553	1,154,846
AUTO REPAIR & SERVICES	8111	644,719,503	626,080,582	3,049,438
OTHER REPAIR SERVICES	8112, 8113, 8114	461,303,385	353,724,769	1,815,663
PERSONAL SERVICES	812	678,526,147	638,738,498	6,803,740
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	259,770,767	248,530,935	3,243,510
DEATH CARE SERVICES	8122	53,148,601	52,170,640	600,168
LAUNDRY & DRY CLEANING	8123	102,462,807	100,058,150	632,718
OTHER PERSONAL SERVICES	8129	263,143,972	237,978,773	2,327,344
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	161,437,429	83,252,040	995,875
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>78,452,101</u>	<u>61,953,331</u>	<u>848,381</u>
TOTAL ALL INDUSTRIES		167,465,825,402	129,619,683,534	835,832,727