

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$681,651,204</u>	<u>\$526,152,826</u>	<u>\$2,822,547</u>
CROP & ANIMAL PRODUCTION	111,112	178,129,160	127,416,067	727,924
FORESTRY & LOGGING	113	366,806,965	303,046,706	1,265,886
FISHING & HUNTING	114	26,018,620	8,875,055	62,410
AG & FORESTRY SUPPORT ACTIVITIES	115	110,696,459	86,814,998	766,327
<u>MINING</u>	<u>21</u>	<u>129,869,644</u>	<u>115,059,541</u>	<u>612,828</u>
SAND & GRAVEL, QUARRYING	2123	109,112,234	94,821,814	497,523
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	20,757,410	20,237,727	115,305
<u>UTILITIES</u>	<u>22</u>	<u>452,411,451</u>	<u>424,836,376</u>	<u>5,521,496</u>
ELECTRIC POWER GENERATION & TRANS.	2211	87,948,386	87,348,239	1,146,047
NATURAL GAS DISTRIBUTION	2212	45,868,757	45,449,370	226,542
WATER & SEWER	2213	318,594,308	292,038,767	4,148,907
<u>CONSTRUCTION</u>	<u>23</u>	<u>11,907,044,381</u>	<u>10,712,562,984</u>	<u>52,613,731</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,660,048,106	2,422,273,491	11,706,472
NONRESIDENTIAL BUILDING	2362	2,234,238,405	1,966,627,599	9,430,707
HEAVY CONSTRUCTION & HIGHWAYS	237	1,382,727,863	1,190,496,661	6,198,495
SPECIAL TRADE CONTRACTORS	238	5,630,030,007	5,133,165,233	25,278,057
PLUMBING & HEATING	23822	1,140,546,727	1,058,466,895	5,174,506
PAINTING	23832	195,924,724	174,201,934	841,469
ELECTRICAL	23821	1,190,137,055	1,030,333,522	5,285,775
MASONRY/DRYWALL	23814, 23831	491,097,880	453,356,844	2,184,278
ROOFING	23816	290,112,429	280,610,088	1,342,000
OTHER CONTRACTORS	238 not listed above	2,322,211,192	2,136,195,950	10,450,029
<u>MANUFACTURING</u>	<u>31-33</u>	<u>35,855,741,128</u>	<u>26,380,905,022</u>	<u>112,800,534</u>
FOOD PRODUCTS	311	2,542,935,250	1,306,515,743	4,617,816
MILLING OF GRAINS	3112	105,080,367	73,817,567	276,733
FRUITS & VEGETABLES	3114	358,547,743	118,226,077	536,480
DAIRY PRODUCTS	3115	304,916,467	68,882,935	334,370
MEAT PRODUCTS	3116	480,953,315	463,777,727	734,232
SEAFOOD PRODUCTS	3117	575,545,641	101,875,716	469,817
BAKERY PRODUCTS	3118	259,723,623	195,698,658	944,583
OTHER FOOD ITEMS	3111, 3113, 3119	458,168,094	284,237,063	1,321,601
BEVERAGES	312	627,502,620	387,163,381	1,877,596
TEXTILES	313,314	338,857,491	102,851,815	506,983
APPAREL	315	41,467,190	25,101,716	122,281
LEATHER & ALLIED PRODUCTS	316	25,287,307	7,165,344	34,858
LUMBER & WOOD PRODUCTS	321	2,163,967,590	1,394,914,261	5,840,121
SAWMILLS	3211	768,783,050	455,008,780	1,692,010
PLYWOOD & TRUSSES	3212	280,727,129	165,342,464	663,662
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,114,457,411	774,563,017	3,484,449
PAPER PRODUCTS	322	1,735,254,664	1,005,503,796	3,914,341
PULP & PAPER MILLS	3221	1,177,583,200	650,584,405	2,330,199
OTHER PAPER PRODUCTS	3222	557,671,464	354,919,391	1,584,142
COMMERCIAL PRINTING	323	275,164,870	240,450,130	1,180,180
PETROLEUM & COAL PRODUCTS	324	7,475,726,708	6,697,606,347	32,377,954
PETROLEUM REFINING	32411	7,331,039,131	6,609,751,679	31,951,832
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	144,687,577	87,854,668	426,122
CHEMICALS	325	828,255,679	588,278,083	2,897,293
CHEMICALS	3251	182,856,011	127,797,702	619,553
PESTICIDES & FERTILIZERS	3253	72,543,431	57,708,175	283,737
PHARMACEUTICALS	3254	140,760,447	101,554,143	504,930
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	432,095,790	301,218,063	1,489,073
PLASTICS & RUBBER PRODUCTS	326	639,926,400	393,835,688	1,908,568
NONMETALLIC MINERALS	327	827,125,277	609,857,374	2,887,860
PRIMARY METALS	331	1,280,155,541	922,026,835	4,070,249

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	449,676,720	280,017,834	1,339,165
ALUMINUM SMELTING	3313	489,162,525	419,939,778	1,654,102
OTHER NONFERROUS METALS	3314	54,096,871	50,177,634	243,614
FOUNDRIES	3315	287,219,425	171,891,589	833,368
FABRICATED METAL PRODUCTS	332	1,310,076,494	906,020,313	4,237,524
MACHINERY	333	1,627,308,278	1,064,949,667	5,176,503
FARM & CONSTRUCTION IMPLEMENTS	3331	149,188,940	77,572,965	374,245
INDUSTRIAL MACHINERY	3332	250,024,257	124,950,799	607,801
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,228,095,081	862,425,903	4,194,457
COMPUTERS & ELECTRONICS	334	2,782,970,446	1,514,238,301	7,586,486
COMPUTER HARDWARE	3341	291,361,672	79,827,149	492,323
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	161,135,594	124,212,597	733,945
AUDIO & VIDEO EQUIPMENT	3343	52,133,392	27,551,866	137,550
SEMICONDUCTORS	3344	909,946,852	470,817,256	1,930,810
INSTRUMENTS	3345	1,253,411,221	747,635,993	3,669,332
SOFTWARE REPRODUCTION	334611	110,465,747	60,677,937	598,494
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,515,968	3,515,503	24,032
ELECTRICAL EQUIPMENT & APPLIANCES	335	428,465,285	205,604,817	948,438
LIGHTING EQUIPMENT	3351	53,655,441	24,125,510	116,938
HOUSEHOLD APPLIANCES	3352	9,887,788	6,499,223	31,883
OTHER ELECTRIC EQUIPMENT	3353, 3359	364,922,056	174,980,084	799,617
TRANSPORTATION EQUIPMENT	336	9,796,983,071	8,301,977,350	29,081,601
MOTOR VEHICLES & PARTS	3361, 3362, 3363	388,383,243	256,188,532	1,295,575
AIRCRAFT, AEROSPACE & PARTS	3364	8,894,774,295	7,730,059,933	26,255,218
SHIPS & BOATS	3366	492,156,523	297,588,387	1,443,497
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	21,669,010	18,140,498	87,311
FURNITURE & RELATED PRODUCTS	337	392,917,960	285,953,215	1,380,286
OTHER MANUFACTURING	339	715,393,007	420,890,846	2,153,596
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>32,461,628,064</u>	<u>23,441,960,177</u>	<u>111,470,751</u>
DURABLE GOODS	423	16,510,039,565	11,544,186,511	57,277,606
MOTOR VEHICLES & PARTS	4231	1,792,665,920	1,661,158,919	8,152,044
FURNITURE & HOME FURNISHINGS	4232	339,647,465	256,341,747	1,274,484
LUMBER & CONSTRUCTION MATERIALS	4233	1,545,130,952	1,086,039,740	5,204,005
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,945,096,976	2,450,427,322	12,256,100
ELECTRICAL EQUIPMENT	4236	2,079,649,198	1,573,846,580	8,421,176
HARDWARE, PLUMBING, HEATING EQUIP.	4237	772,311,224	639,903,754	3,116,497
MACHINERY & EQUIPMENT	4238	3,234,349,719	2,385,471,077	11,205,707
OTHER DURABLE GOODS	4235, 4239	3,801,188,111	1,490,997,372	7,647,593
NONDURABLE GOODS:	424	15,370,276,481	11,702,067,493	53,044,349
PAPER & PAPER PRODUCTS	4241	485,935,767	379,826,804	1,831,134
DRUGS & SUNDRIES	4242	1,688,188,479	1,568,832,018	5,043,429
APPAREL	4243	723,189,750	278,510,213	1,387,018
FOOD PRODUCTS	4244	5,737,066,120	3,772,435,346	16,454,888
FARM PRODUCTS	4245	236,823,060	152,501,530	748,773
CHEMICALS & PLASTICS	4246	985,990,921	811,165,852	4,600,291
PETROLEUM PRODUCTS	4247	2,608,587,939	2,408,920,167	11,672,833
OTHER NONDURABLE GOODS	4248, 4249	2,904,494,445	2,329,875,563	11,305,983
ELECTRONIC MARKETS, AGENTS, BROKERS	425	581,312,018	195,706,173	1,148,796
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,039,576,911</u>	<u>23,854,869,222</u>	<u>117,440,171</u>
MOTOR VEHICLES & PARTS	441	4,900,455,715	4,451,125,588	21,985,270
NEW & USED AUTO DEALERS	4411	3,681,245,087	3,401,195,753	16,775,172
RV, BOAT, MOTORCYCLE DEALERS	4412	620,126,914	515,820,066	2,611,784
AUTOMOTIVE PARTS & TIRES	4413	599,083,714	534,109,769	2,598,314
FURNITURE & HOME FURNISHINGS	442	753,741,275	669,610,906	3,227,044
ELECTRONICS & APPLIANCES	443	1,387,364,623	1,146,109,807	6,418,410
HOUSEHOLD APPLIANCES	443111	171,633,805	166,551,595	803,514

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	419,402,759	386,736,745	2,052,239
COMPUTERS & SOFTWARE	44312	774,599,385	572,577,674	3,466,881
CAMERAS & PHOTO SUPPLY	44313	21,728,674	20,243,793	95,776
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,263,732,613	2,124,361,655	10,210,782
BUILDING MATERIALS	4441	1,933,343,183	1,833,989,756	8,804,761
LAWN & GARDEN SUPPLIES	4442	330,389,430	290,371,899	1,406,021
FOOD & BEVERAGES (OFF-PREMISES)	445	3,392,943,038	3,202,568,331	15,300,889
GROCERY & CONVENIENCE STORES	4451	3,135,823,587	3,040,223,150	14,520,376
OTHER FOOD STORES/SPECIALTY FOODS	4452	230,089,093	138,996,286	653,864
BEER, WINE AND LIQUOR STORES	4453	27,030,358	23,348,895	126,649
DRUG STORES & PERSONAL CARE STORES	446	1,375,616,022	1,110,893,142	5,372,036
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,213,594,922	2,692,055,456	12,914,894
APPAREL & ACCESSORIES	448	1,303,318,687	967,511,087	4,643,836
CLOTHING STORES	4481	1,003,686,751	756,663,731	3,627,938
SHOE STORES	4482	89,384,127	88,488,542	424,305
JEWELRY & LUGGAGE STORES	4483	210,247,809	122,358,814	591,593
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	719,296,073	585,424,406	2,917,595
SPORTING GOODS	45111	393,585,592	291,387,505	1,453,018
HOBBY & TOY STORES	45112	78,411,233	71,555,961	356,623
SEWING SUPPLIES	45113	36,910,597	33,429,390	160,007
MUSICAL INSTRUMENTS	45114	38,370,323	35,707,591	182,152
BOOK, PERIODICAL & MUSIC STORES	45121	116,145,207	104,764,755	527,994
TAPES & CDs	45122	55,873,121	48,579,204	237,801
DEPARTMENT STORES	4521	770,113,568	730,461,782	3,512,553
GENERAL MERCHANDISE STORES	4529	3,712,293,885	3,354,651,802	15,954,348
E-COMMERCE & MAIL ORDER	4541	2,155,470,599	218,111,985	1,377,210
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,091,635,891	2,601,983,275	13,605,304
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,231,357,579</u>	<u>913,748,862</u>	<u>6,139,426</u>
AIR TRANSPORTATION	481	21,217,639	17,051,710	183,578
RAILROADS	482	32,573,158	19,816,993	195,212
WATER TRANSPORTATION	483	77,526,045	25,517,301	93,267
TRUCK TRANSPORTATION	484	217,992,600	175,882,349	1,440,815
TRANSIT & GROUND PASSENGER TRANSPORT	485	38,828,378	36,564,890	436,028
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	843,219,759	638,915,619	3,790,526
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>140,400,688</u>	<u>119,919,169</u>	<u>708,689</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,050,687,566</u>	<u>3,492,068,344</u>	<u>31,474,627</u>
PUBLISHING (EXCEPT INTERNET)	511	753,828,957	665,193,424	5,927,858
NEWSPAPERS	51111	197,022,788	195,658,908	1,075,546
BOOKS & PERIODICALS	51112, 51113	96,275,259	76,166,841	496,156
SOFTWARE	5112	398,320,905	336,718,109	3,604,879
OTHER PUBLISHERS	51114, 51119	62,210,005	56,649,566	751,277
MOTION PICTURE PRODUCTION	512	172,708,625	156,626,859	1,703,702
RADIO & TV BROADCASTING, CABLE TV	515	281,501,906	165,036,161	1,815,681
INTERNET PUBLISHING & BROADCASTING	516		NAICS No Longer Valid	
TELEPHONE & TELECOMMUNICATIONS	517	2,228,399,474	2,168,325,720	17,608,834
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	466,295,717	266,515,433	3,394,660
OTHER INFORMATION SERVICES	519	147,952,887	70,370,747	1,023,892
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,477,496,531</u>	<u>5,965,944,540</u>	<u>69,424,156</u>
BANKS & CREDIT UNIONS	522	4,210,703,587	2,827,380,479	39,824,750
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	899,438,787	693,399,031	7,911,034
INSURANCE AGENTS & BROKERS	524	1,348,488,118	687,894,573	5,654,667
REAL ESTATE AGENTS & BROKERS	531	910,437,319	804,072,578	11,021,121
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,092,439,048	937,840,364	4,917,593
LESSORS OF NONFINANCIAL INTANGIBLES	533	15,989,672	15,357,515	94,991

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	27,007,681,190	22,399,127,416	241,364,135
LEGAL SERVICES	5411	1,023,148,564	973,482,716	14,349,717
ACCOUNTING SERVICES	5412	602,030,620	532,213,268	7,885,869
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,208,302,725	1,886,354,646	21,707,624
COMPUTER SYSTEM DESIGN SERVICES	5415	1,806,175,489	1,195,795,274	13,488,514
CONSULTING SERVICES	5416	1,450,841,572	1,178,324,775	15,002,429
ADVERTISING & PUBLIC RELATIONS	5418	339,124,230	265,574,181	3,373,990
OTHER PROFESSIONAL SERVICES	5417, 5419	1,413,791,243	988,618,022	9,248,019
MANAGEMENT SERVICES	55	50,643,156	41,835,564	392,127
ADMINISTRATIVE & SUPPORT SERVICES	561	3,391,187,564	2,898,813,628	27,031,062
EMPLOYMENT SERVICES	5613	585,448,075	517,714,662	6,974,773
TRAVEL SERVICES	5615	304,789,709	296,518,617	1,260,191
INVESTIGATION & SECURITY SERVICES	5616	180,106,671	165,106,872	1,922,751
BUILDING SERVICES & JANITORIAL	5617	622,413,152	601,421,008	4,681,315
OTHER	5611, 5612, 5614, 5619	1,698,429,957	1,318,052,469	12,192,032
WASTE TREATMENT/ COLLECTION	562	830,737,084	791,392,480	7,275,249
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	297,047,017	179,646,265	2,342,106
HEALTH SERVICES	62	7,134,089,135	5,906,888,883	84,562,985
PHYSICIANS	6211	1,651,628,196	1,458,222,396	21,634,728
DENTISTS	6212	754,844,932	751,118,831	11,241,365
OTHER PRACTITIONERS	6213	531,542,302	477,262,799	6,685,239
HOSPITALS	622	2,338,123,443	1,758,739,203	25,858,093
NURSING & RETIREMENT HOMES	623	408,814,535	378,613,016	4,359,329
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	185,958,847	101,377,464	1,216,593
SOCIAL SERVICES & DAY CARE	624	1,263,176,880	981,555,174	13,567,638
ARTS, ENTERTAINMENT, & RECREATION	71	662,032,659	500,124,281	4,494,466
PERFORMING ARTS, SPECTATOR SPORTS	711	281,138,631	162,546,503	1,864,965
MUSEUMS, HISTORICAL SITES, ETC.	712	13,071,292	5,557,031	41,069
AMUSEMENT, GAMBLING, RECREATION	713	367,822,736	332,020,747	2,588,432
ACCOMMODATIONS	721	594,491,979	576,393,743	2,888,908
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,940,969,207	2,515,359,008	12,951,418
DRINKING PLACES	7224	176,843,675	152,842,552	917,421
AUTO REPAIR & SERVICES	8111	675,065,466	623,208,034	3,029,749
OTHER REPAIR SERVICES	8112, 8113, 8114	380,640,412	339,318,894	1,750,025
PERSONAL SERVICES	812	840,303,171	705,944,292	7,070,239
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	224,507,151	221,029,221	2,829,411
LAUNDRY & DRY CLEANING	8123	99,710,948	97,579,201	594,382
OTHER PERSONAL SERVICES	8122, 8129	516,085,072	387,335,870	3,646,446
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	123,733,136	83,906,755	950,695
PUBLIC ADMINISTRATION, OTHER	92,00	66,483,086	63,090,155	651,523
TOTAL ALL INDUSTRIES		151,435,945,230	118,347,553,372	752,395,172