

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2nd 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>\$771,067,356</u>	<u>\$530,806,127</u>	<u>\$2,963,599</u>
CROP & ANIMAL PRODUCTION	111,112	238,936,901	147,359,682	845,063
FORESTRY & LOGGING	113	358,854,306	279,469,084	1,064,270
FISHING & HUNTING	114	35,944,151	12,052,742	73,200
AG & FORESTRY SUPPORT ACTIVITIES	115	137,331,998	91,924,619	981,066
<u>MINING</u>	<u>21</u>	<u>138,011,461</u>	<u>120,509,224</u>	<u>659,867</u>
SAND & GRAVEL, QUARRYING	2123	89,039,514	78,630,659	423,998
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	48,971,947	41,878,565	235,869
<u>UTILITIES</u>	<u>22</u>	<u>685,185,921</u>	<u>516,707,878</u>	<u>7,159,448</u>
HYDROELECTRIC POWER GENERATION	221111	10,906,316	9,305,004	116,407
ALTERNATIVE POWER GENERATION	221114-221117	4,315,141	4,151,629	28,961
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	25,854,897	2,976,310	32,201
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	105,263,030	90,529,743	1,121,317
NATURAL GAS DISTRIBUTION	2212	86,880,432	11,837,234	97,914
WATER & SEWER	2213	451,966,105	397,907,958	5,762,648
<u>CONSTRUCTION</u>	<u>23</u>	<u>12,408,977,522</u>	<u>11,287,825,093</u>	<u>55,341,691</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,015,518,985	1,875,002,281	9,199,922
NONRESIDENTIAL BUILDING	2362	3,057,698,824	2,783,834,629	13,282,466
HEAVY CONSTRUCTION & HIGHWAYS	237	1,364,041,675	1,191,335,007	6,071,419
SPECIAL TRADE CONTRACTORS	238	5,971,718,038	5,437,653,176	26,787,884
ELECTRICAL	23821	1,260,694,501	1,133,622,825	5,697,237
PLUMBING & HEATING	23822	1,099,013,136	1,026,447,729	5,070,906
PAINTING	23832	217,598,679	203,143,342	974,291
MASONRY/DRYWALL	23814, 23831	326,759,959	300,541,088	1,449,937
ROOFING	23816	284,404,915	267,995,984	1,277,236
OTHER CONTRACTORS	238 not listed above	2,783,246,848	2,505,902,208	12,318,277
<u>MANUFACTURING</u>	<u>31-33</u>	<u>44,594,918,560</u>	<u>32,650,142,468</u>	<u>124,511,763</u>
FOOD PRODUCTS	311	3,037,884,860	1,717,395,824	6,248,448
MILLING OF GRAINS	3112	217,227,092	136,732,608	622,513
FRUITS & VEGETABLES	3114	356,119,274	115,077,145	513,853
DAIRY PRODUCTS	3115	41,675,318	23,213,000	112,220
MEAT PRODUCTS	3116	579,859,523	577,377,175	869,079
SEAFOOD PRODUCTS	3117	690,295,181	125,085,401	585,549
BAKERY PRODUCTS	3118	464,073,173	255,274,913	1,230,751
OTHER FOOD ITEMS	3111, 3113, 3119	688,635,299	484,635,582	2,314,483
BEVERAGES	312	632,307,400	393,914,103	1,915,076
TEXTILES	313,314	209,389,526	120,657,462	584,419
APPAREL	315	52,224,298	29,327,076	142,631
LEATHER & ALLIED PRODUCTS	316	25,763,605	10,285,234	49,912
LUMBER & WOOD PRODUCTS	321	2,278,640,065	1,392,057,219	5,609,860
SAWMILLS	3211	918,551,289	542,227,047	1,963,803
PLYWOOD & TRUSSES	3212	361,365,611	222,458,695	894,815
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	998,723,165	627,371,477	2,751,242
PAPER PRODUCTS	322	1,621,356,567	965,151,476	3,756,325
PULP & PAPER MILLS	3221	1,183,117,511	657,153,745	2,324,235
OTHER PAPER PRODUCTS	3222	438,239,056	307,997,731	1,432,090
COMMERCIAL PRINTING	323	254,392,777	203,454,995	992,573
PETROLEUM & COAL PRODUCTS	324	5,517,001,236	4,990,505,409	24,208,836
PETROLEUM REFINING	32411	5,350,891,486	4,881,549,280	23,682,805
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	166,109,750	108,956,129	526,031
CHEMICALS	325	1,923,894,172	1,055,105,873	4,898,867
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	744,603,989	369,430,652	1,829,531
PHARMACEUTICALS	3254	312,355,806	165,553,875	804,353
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	413,773,796	233,247,177	853,989
PAINT, COATING & ADHESIVES	3255	41,985,410	31,846,529	153,152
SOAP, CLEANING COMPOUND & TOILETRIES	3256	238,623,100	122,913,216	595,079
OTHER CHEMICAL PRODUCTS	3259	172,552,071	132,114,424	662,763

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	838,061,637	505,421,457	2,387,154
NONMETALLIC MINERALS	327	830,104,945	628,688,539	2,985,754
PRIMARY METALS	331	841,966,287	620,359,265	2,517,341
IRON & STEEL MILLS	3311, 3312	288,627,885	175,460,222	808,472
ALUMINUM SMELTING	3313	314,424,375	291,967,953	973,007
OTHER NONFERROUS METALS	3314	42,419,710	40,523,955	196,175
FOUNDRIES	3315	196,494,317	112,407,135	539,687
FABRICATED METAL PRODUCTS	332	1,645,954,691	1,124,667,013	5,105,276
MACHINERY	333	1,682,172,757	916,768,005	4,373,591
FARM & CONSTRUCTION IMPLEMENTS	3331	177,967,963	113,231,684	549,039
INDUSTRIAL MACHINERY	3332	347,033,538	168,542,940	826,321
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,157,171,256	634,993,381	2,998,231
COMPUTERS & ELECTRONICS	334	2,614,923,589	1,406,159,047	6,521,668
COMPUTER HARDWARE	3341	165,363,860	27,414,777	148,476
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	122,066,669	58,919,318	312,300
AUDIO & VIDEO EQUIPMENT	3343	64,210,451	30,409,724	150,970
SEMICONDUCTORS	3344	760,592,808	385,765,720	1,540,080
INSTRUMENTS	3345	1,475,719,640	884,588,279	4,221,363
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	26,970,161	19,061,229	148,479
ELECTRICAL EQUIPMENT & APPLIANCES	335	618,888,189	307,573,595	1,435,348
LIGHTING EQUIPMENT	3351	147,062,957	35,514,100	172,721
HOUSEHOLD APPLIANCES	3352	3,989,289	2,726,413	13,112
OTHER ELECTRIC EQUIPMENT	3353, 3359	467,835,943	269,333,082	1,249,515
TRANSPORTATION EQUIPMENT	336	18,430,704,558	15,336,418,613	46,364,571
MOTOR VEHICLES & PARTS	3361, 3362, 3363	559,981,185	354,063,988	1,715,546
AIRCRAFT, AEROSPACE & PARTS	3364	17,543,059,622	14,757,947,876	43,530,032
SHIPS & BOATS	3366	302,780,857	204,658,702	1,022,541
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	24,882,894	19,748,047	96,452
FURNITURE & RELATED PRODUCTS	337	386,499,121	267,583,176	1,308,179
OTHER MANUFACTURING	339	1,152,788,280	658,649,087	3,105,934
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	104,350,259	63,675,216	329,982
DENTAL LABORATORIES	339116	45,318,227	41,242,176	249,032
SPORTING AND ATHLETIC GOODS	33992	255,536,511	78,541,669	388,062
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	747,583,283	475,190,026	2,138,858
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>38,747,260,412</u>	<u>27,544,540,068</u>	<u>128,968,434</u>
DURABLE GOODS	423	18,913,720,640	14,060,364,306	70,391,845
MOTOR VEHICLES & PARTS	4231	3,122,601,594	2,893,875,157	14,253,318
FURNITURE & HOME FURNISHINGS	4232	424,799,803	295,759,444	1,458,199
LUMBER & CONSTRUCTION MATERIALS	4233	1,774,084,582	1,214,930,407	5,743,403
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,477,109,299	2,644,904,729	13,779,009
METAL & MINERAL (except Petroleum)	4235	853,968,943	618,166,579	2,939,811
ELECTRICAL EQUIPMENT	4236	2,656,980,477	1,990,860,902	10,912,007
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	978,196,146	822,843,493	3,953,223
MACHINERY & EQUIPMENT	4238	3,921,779,957	2,897,290,993	13,658,565
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	377,604,112	186,751,208	921,837
TOY & HOBBY GOODS & SUPPLIES	423920	612,740,634	43,729,917	227,881
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	713,855,093	451,251,477	2,544,592
NONDURABLE GOODS:	424	19,559,777,928	13,334,617,861	57,477,363
PAPER & PAPER PRODUCTS	4241	699,719,609	519,920,265	2,403,993
DRUGS & SUNDRIES	4242	2,389,420,865	2,138,090,078	5,663,100
APPAREL	4243	1,045,833,888	306,472,594	1,505,179
FOOD PRODUCTS	4244	8,353,744,383	5,122,946,168	22,204,761
FARM PRODUCTS	4245	524,316,070	146,614,191	737,011
CHEMICALS & PLASTICS	4246	994,504,058	845,339,310	4,093,086
PETROLEUM PRODUCTS	4247	1,565,790,766	1,211,314,726	6,114,091
BEER & ALE	424810	260,362,469	243,324,736	1,178,751
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	906,365,843	721,052,375	3,511,082
FARM SUPPLIES	42491	944,222,211	760,676,874	3,782,137
TOBACCO & TOBACCO PRODUCTS	42494	358,579,738	282,950,993	1,366,349
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,516,918,028	1,035,915,551	4,917,823
ELECTRONIC MARKETS, AGENTS, BROKERS	425	273,761,844	149,557,901	1,099,226

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	32,943,618,169	28,605,530,106	141,089,249
MOTOR VEHICLES & PARTS	441	6,631,306,017	5,914,071,253	29,791,282
NEW & USED AUTO DEALERS	4411	5,073,746,967	4,579,058,771	23,181,619
RV, BOAT, MOTORCYCLE DEALERS	4412	699,246,616	600,727,913	3,040,299
AUTOMOTIVE PARTS & TIRES	4413	858,312,434	734,284,569	3,569,364
FURNITURE & HOME FURNISHINGS	442	784,424,763	722,903,412	3,469,066
ELECTRONICS & APPLIANCES	443	1,515,827,976	1,318,122,221	7,283,966
HOUSEHOLD APPLIANCES	443141	135,451,509	133,799,397	644,315
ELECTRONIC STORES	443142	1,380,376,467	1,184,322,824	6,639,651
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,624,220,594	2,461,205,900	11,803,011
BUILDING MATERIALS	4441	2,228,133,652	2,122,688,271	10,174,701
LAWN & GARDEN SUPPLIES	4442	396,086,942	338,517,629	1,628,310
FOOD & BEVERAGES (OFF-PREMISES)	445	4,129,408,748	3,920,824,146	18,652,773
GROCERY & CONVENIENCE STORES	4451	3,680,127,323	3,540,753,085	16,971,811
OTHER FOOD STORES/SPECIALTY FOODS	4452	339,388,660	281,987,502	1,210,538
BEER, WINE AND LIQUOR STORES	4453	109,892,765	98,083,559	470,424
DRUG STORES & PERSONAL CARE STORES	446	2,013,343,786	1,856,267,633	8,975,427
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,647,350,857	2,139,628,124	10,384,620
APPAREL & ACCESSORIES	448	1,280,780,962	1,060,095,695	5,075,618
CLOTHING STORES	4481	1,042,003,287	841,773,651	4,035,389
SHOE STORES	4482	96,460,118	93,389,181	440,978
JEWELRY & LUGGAGE STORES	4483	142,317,557	124,932,863	599,251
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	781,070,489	649,438,630	3,163,647
SPORTING GOODS	45111	521,407,193	434,566,419	2,107,897
HOBBY & TOY STORES	45112	105,943,263	86,543,700	411,900
SEWING SUPPLIES	45113	36,153,320	33,988,195	162,795
MUSICAL INSTRUMENTS	45114	35,621,937	30,385,219	156,029
BOOK, PERIODICAL & MUSIC STORES	45121	81,944,776	63,955,097	325,026
DEPARTMENT STORES	4521	833,150,978	810,473,354	3,887,012
GENERAL MERCHANDISE STORES	4529	5,085,851,941	4,387,772,759	20,931,814
E-COMMERCE & MAIL ORDER	4541	1,637,648,945	942,934,869	4,970,563
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,979,232,113	2,421,792,110	12,700,450
TRANSPORTATION	48-492	1,352,278,590	1,179,618,327	7,660,010
AIR TRANSPORTATION	481	21,788,162	20,383,432	164,968
RAILROADS	482	26,912,515	26,910,515	283,449
WATER TRANSPORTATION	483	56,523,206	43,037,765	156,302
TRUCK TRANSPORTATION	484	185,237,215	137,798,801	1,262,153
TRANSIT & GROUND PASSENGER TRANSPORT	485	45,569,879	42,268,653	550,223
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	32,131,419	18,345,183	86,875
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	965,259,657	873,284,370	4,987,100
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	16,033,990	14,767,061	149,480
WAREHOUSING & STORAGE	493	181,750,477	165,372,120	899,591
INFORMATION	51	5,463,532,140	4,585,934,927	41,257,973
PUBLISHING (EXCEPT INTERNET)	511	1,142,811,646	708,948,356	4,555,500
NEWSPAPERS	51111	120,602,782	119,416,317	482,363
BOOKS & PERIODICALS	51112, 51113	102,397,982	78,925,227	516,698
SOFTWARE	5112	842,954,830	442,376,085	2,686,174
OTHER PUBLISHERS	51114, 51119	76,856,052	68,230,727	870,265
MOTION PICTURE PRODUCTION	512	236,745,265	197,423,141	2,025,761
RADIO & TV BROADCASTING, CABLE TV	515	514,804,559	433,547,893	4,833,301
TELEPHONE & TELECOMMUNICATIONS	517	2,812,007,745	2,704,856,931	23,542,576
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	483,918,344	313,077,942	3,735,370
OTHER INFORMATION SERVICES	519	273,244,581	228,080,664	2,565,465
FINANCE, INSURANCE, REAL ESTATE	52-53	10,218,220,846	7,988,416,797	92,801,703
BANKS & CREDIT UNIONS	522	4,279,810,424	3,471,200,468	49,018,354
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,279,365,588	1,033,545,366	11,555,690
INSURANCE AGENTS & BROKERS	524	1,872,727,231	867,305,119	7,483,865
REAL ESTATE AGENTS & BROKERS	531	1,295,607,409	1,249,472,964	17,556,126
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,357,649,192	1,233,911,754	6,389,508
LESSORS OF NONFINANCIAL INTANGIBLES	533	133,061,002	132,981,126	798,160

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<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>35,475,381,345</u>	<u>28,159,357,190</u>	<u>312,568,939</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>12,502,598,873</u>	<u>8,757,779,539</u>	<u>110,805,300</u>
LEGAL SERVICES	5411	1,147,926,794	1,072,806,059	15,509,050
ACCOUNTING SERVICES	5412	1,339,164,096	1,291,245,972	19,170,593
ARCHITECTURAL SERVICES	54131	363,467,968	295,929,198	4,374,797
ENGINEERING SERVICES	54133	1,391,544,419	1,160,213,462	11,774,969
OTHER RELATED SERVICES	54132, 54134-54138	184,681,804	158,288,871	2,038,443
SPECIALIZED DESIGN SERVICES	5414	221,427,487	196,581,800	1,958,266
COMPUTER SYSTEM DESIGN SERVICES	5415	4,282,195,392	1,968,504,247	22,712,060
CONSULTING SERVICES	5416	1,871,276,363	1,483,779,350	19,860,225
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	480,400,740	241,875,326	2,548,642
ADVERTISING & PUBLIC RELATIONS	5418	342,212,813	283,167,306	3,869,033
OTHER PROFESSIONAL SERVICES	5419	878,300,997	605,387,948	6,989,222
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>89,653,372</u>	<u>71,115,315</u>	<u>844,272</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,554,094,724	3,081,126,905	31,895,913
EMPLOYMENT SERVICES	5613	796,529,374	694,929,066	9,236,070
TRAVEL SERVICES	5615	179,401,311	170,286,266	981,097
INVESTIGATION & SECURITY SERVICES	5616	265,106,857	237,364,198	2,777,523
BUILDING SERVICES & JANITORIAL	5617	722,469,236	698,411,222	5,503,793
OTHER	5611, 5612, 5614, 5619	1,590,587,946	1,280,136,153	13,397,430
WASTE TREATMENT/ COLLECTION	562	958,081,374	880,550,679	8,845,327
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>477,170,755</u>	<u>256,897,480</u>	<u>3,298,435</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>10,291,683,406</u>	<u>8,087,035,087</u>	<u>113,162,755</u>
AMBULATORY HEALTH CARE SERVICES	621	5,260,534,255	4,399,368,094	62,335,120
PHYSICIANS	6211	2,131,178,945	1,691,611,603	25,044,835
DENTISTS	6212	868,863,920	859,944,870	12,864,891
OTHER HEALTH PRACTITIONERS	6213	718,686,887	670,568,775	9,175,515
OUTPATIENT CARE CENTERS	6214	742,714,867	573,703,898	8,040,025
MEDICAL & DIAGNOSTIC LABORATORIES	6215	309,379,457	184,538,931	2,752,126
HOME HEALTH CARE	6216	253,556,914	242,255,845	2,361,708
OTHER AMBULATORY HEALTH CARE	6219	236,153,265	176,744,172	2,096,020
HOSPITALS	622	4,138,714,626	2,950,292,915	42,971,050
NURSING & RETIREMENT HOMES	623	619,230,929	557,619,918	5,801,771
SOCIAL SERVICES & DAY CARE	624	273,203,596	179,754,160	2,054,814
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>834,087,230</u>	<u>663,498,594</u>	<u>6,154,446</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	351,411,718	240,723,534	2,889,231
MUSEUMS, HISTORICAL SITES, ETC.	712	25,463,686	6,757,056	58,513
AMUSEMENT, GAMBLING, RECREATION	713	457,211,826	416,018,004	3,206,702
ACCOMMODATIONS	721	931,929,746	896,325,918	4,648,972
RESTAURANTS, FOOD SERVICES	7223, 7225	3,327,348,128	3,268,841,351	16,367,616
DRINKING PLACES	7224	233,376,226	211,587,196	1,215,169
AUTO REPAIR & SERVICES	8111	682,002,464	663,369,218	3,233,900
OTHER REPAIR SERVICES	8112, 8113, 8114	560,196,854	426,150,839	2,240,599
PERSONAL SERVICES	812	727,235,169	686,975,475	7,320,165
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	283,632,181	272,606,854	3,577,911
DEATH CARE SERVICES	8122	50,432,996	49,583,364	566,472
LAUNDRY & DRY CLEANING	8123	109,172,642	106,645,053	664,287
OTHER PERSONAL SERVICES	8129	283,997,350	258,140,204	2,511,495
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	214,251,877	124,762,137	1,403,531
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>92,345,255</u>	<u>84,014,603</u>	<u>1,142,618</u>
TOTAL ALL INDUSTRIES		182,980,876,907	143,335,433,471	915,892,346