

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2007

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$810,242,007</u>	<u>\$632,892,504</u>	<u>\$3,280,441</u>
CROP & ANIMAL PRODUCTION	111,112	183,872,416	131,403,481	687,144
FORESTRY & LOGGING	113	471,073,855	403,007,421	1,701,274
FISHING & HUNTING	114	39,504,897	10,306,737	69,612
AG & FORESTRY SUPPORT ACTIVITIES	115	115,790,839	88,174,865	822,411
<u>MINING</u>	<u>21</u>	<u>209,229,500</u>	<u>176,290,234</u>	<u>935,113</u>
SAND & GRAVEL, QUARRYING	2123	144,188,677	131,267,727	700,525
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	65,040,823	45,022,507	234,588
<u>UTILITIES</u>	<u>22</u>	<u>409,621,897</u>	<u>385,824,002</u>	<u>5,172,619</u>
ELECTRIC POWER GENERATION & TRANS.	2211	101,753,536	101,287,184	1,397,336
NATURAL GAS DISTRIBUTION	2212	24,748,715	24,492,700	126,748
WATER & SEWER	2213	283,119,646	260,044,118	3,648,535
<u>CONSTRUCTION</u>	<u>23</u>	<u>13,111,817,691</u>	<u>11,869,143,106</u>	<u>58,131,700</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,803,945,084	2,617,265,335	12,681,724
NONRESIDENTIAL BUILDING	2362	2,541,721,882	2,190,132,774	10,451,323
HEAVY CONSTRUCTION & HIGHWAYS	237	1,817,359,377	1,548,447,622	7,888,571
SPECIAL TRADE CONTRACTORS	238	5,948,791,348	5,513,297,375	27,110,082
PLUMBING & HEATING	23822	1,119,895,128	1,040,755,065	5,160,644
PAINTING	23832	239,649,703	216,685,573	1,040,312
ELECTRICAL	23821	1,049,781,576	951,735,301	4,898,115
MASONRY/DRYWALL	23814, 23831	515,766,128	481,058,458	2,320,258
ROOFING	23816	352,290,344	342,206,596	1,634,404
OTHER CONTRACTORS	238 not listed above	2,671,408,469	2,480,856,382	12,056,349
<u>MANUFACTURING</u>	<u>31-33</u>	<u>33,563,999,955</u>	<u>24,597,569,824</u>	<u>103,517,097</u>
FOOD PRODUCTS	311	2,282,400,937	971,898,088	4,067,745
MILLING OF GRAINS	3112	80,813,074	53,097,250	196,736
FRUITS & VEGETABLES	3114	344,092,579	120,951,713	552,961
DAIRY PRODUCTS	3115	331,853,793	77,542,415	376,118
MEAT PRODUCTS	3116	370,671,677	171,555,512	330,868
SEAFOOD PRODUCTS	3117	495,464,539	104,597,501	481,794
BAKERY PRODUCTS	3118	234,874,430	193,471,387	933,719
OTHER FOOD ITEMS	3111, 3113, 3119	424,630,845	250,682,310	1,195,549
BEVERAGES	312	620,016,435	405,316,053	1,962,350
TEXTILES	313,314	396,837,026	90,798,224	451,062
APPAREL	315	53,915,103	29,091,699	140,768
LEATHER & ALLIED PRODUCTS	316	22,815,206	6,819,304	33,128
LUMBER & WOOD PRODUCTS	321	2,321,497,980	1,534,923,408	6,436,018
SAWMILLS	3211	770,722,725	485,871,236	1,935,569
PLYWOOD & TRUSSES	3212	299,344,011	180,175,298	730,139
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,251,431,244	868,876,874	3,770,310
PAPER PRODUCTS	322	1,730,204,674	1,036,119,899	4,129,976
PULP & PAPER MILLS	3221	1,115,688,493	625,176,890	2,348,037
OTHER PAPER PRODUCTS	3222	614,516,181	410,943,009	1,781,939
COMMERCIAL PRINTING	323	294,569,857	267,806,762	1,309,407
PETROLEUM & COAL PRODUCTS	324	5,155,558,545	4,608,315,828	22,271,537
PETROLEUM REFINING	32411	4,981,710,084	4,488,572,020	21,692,521
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	173,848,461	119,743,808	579,016
CHEMICALS	325	700,563,336	501,536,321	2,505,287
CHEMICALS	3251	184,286,408	127,309,650	616,155
PESTICIDES & FERTILIZERS	3253	34,996,802	27,925,174	139,387
PHARMACEUTICALS	3254	105,492,833	67,688,837	345,866
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	375,787,293	278,612,660	1,403,879
PLASTICS & RUBBER PRODUCTS	326	602,873,168	365,066,779	1,767,604
NONMETALLIC MINERALS	327	812,515,999	636,752,627	3,032,889
PRIMARY METALS	331	1,206,945,627	822,508,422	3,586,820

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	315,253,885	205,709,837	978,585
ALUMINUM SMELTING	3313	564,014,066	398,647,308	1,547,440
OTHER NONFERROUS METALS	3314	74,688,306	69,681,100	337,655
FOUNDRIES	3315	252,989,370	148,470,177	723,140
FABRICATED METAL PRODUCTS	332	1,190,960,066	861,415,984	4,065,880
MACHINERY	333	1,474,546,610	970,991,983	4,677,798
FARM & CONSTRUCTION IMPLEMENTS	3331	141,496,233	68,290,629	330,642
INDUSTRIAL MACHINERY	3332	219,525,597	107,438,942	522,845
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,113,524,780	795,262,412	3,824,311
COMPUTERS & ELECTRONICS	334	2,409,337,462	1,372,623,797	6,613,218
COMPUTER HARDWARE	3341	252,398,744	90,726,521	497,957
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	165,964,169	129,012,092	689,702
AUDIO & VIDEO EQUIPMENT	3343	30,846,011	19,236,077	98,838
SEMICONDUCTORS	3344	825,792,074	423,533,926	1,735,175
INSTRUMENTS	3345	1,050,047,446	667,988,581	3,244,892
SOFTWARE REPRODUCTION	334611	80,259,721	39,085,795	325,850
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,029,297	3,040,805	20,804
ELECTRICAL EQUIPMENT & APPLIANCES	335	316,572,069	183,860,124	812,118
LIGHTING EQUIPMENT	3351	29,647,370	17,436,029	84,379
HOUSEHOLD APPLIANCES	3352	4,241,854	3,235,266	16,110
OTHER ELECTRIC EQUIPMENT	3353, 3359	282,682,845	163,188,829	711,629
TRANSPORTATION EQUIPMENT	336	10,346,832,168	8,925,794,575	30,770,860
MOTOR VEHICLES & PARTS	3361, 3362, 3363	447,682,497	284,647,376	1,424,216
AIRCRAFT, AEROSPACE & PARTS	3364	9,405,150,171	8,322,157,205	27,778,142
SHIPS & BOATS	3366	467,740,312	294,553,841	1,450,227
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,259,188	24,436,153	118,275
FURNITURE & RELATED PRODUCTS	337	417,076,282	300,499,103	1,450,445
OTHER MANUFACTURING	339	1,207,961,405	705,430,844	3,432,187
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>29,999,251,916</u>	<u>21,563,677,690</u>	<u>102,580,598</u>
DURABLE GOODS	423	15,228,141,953	10,921,247,498	54,200,982
MOTOR VEHICLES & PARTS	4231	1,871,447,728	1,748,321,866	8,570,214
FURNITURE & HOME FURNISHINGS	4232	347,084,601	277,640,858	1,379,429
LUMBER & CONSTRUCTION MATERIALS	4233	1,666,892,861	1,197,048,605	5,701,948
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,694,915,438	2,166,009,655	10,844,190
ELECTRICAL EQUIPMENT	4236	1,963,682,050	1,512,493,667	8,008,909
HARDWARE, PLUMBING, HEATING EQUIP.	4237	778,665,101	638,758,516	3,110,807
MACHINERY & EQUIPMENT	4238	2,854,380,603	2,079,674,671	9,846,428
OTHER DURABLE GOODS	4235, 4239	3,051,073,571	1,301,299,660	6,739,057
NONDURABLE GOODS:	424	14,454,064,110	10,509,093,741	47,512,593
PAPER & PAPER PRODUCTS	4241	480,825,328	392,292,115	1,916,422
DRUGS & SUNDRIES	4242	1,659,854,590	1,554,772,614	5,114,891
APPAREL	4243	689,003,551	275,362,148	1,364,588
FOOD PRODUCTS	4244	5,461,993,013	3,528,037,111	15,875,112
FARM PRODUCTS	4245	142,010,653	94,939,069	546,090
CHEMICALS & PLASTICS	4246	772,447,103	595,011,441	2,905,827
PETROLEUM PRODUCTS	4247	1,831,020,780	1,606,307,294	7,794,310
OTHER NONDURABLE GOODS	4248, 4249	3,416,909,092	2,462,371,949	11,995,353
ELECTRONIC MARKETS, AGENTS, BROKERS	425	317,045,853	133,336,451	867,023
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>28,685,642,421</u>	<u>24,010,482,709</u>	<u>117,829,124</u>
MOTOR VEHICLES & PARTS	441	5,512,944,842	5,009,793,049	24,641,272
NEW & USED AUTO DEALERS	4411	4,263,421,504	3,911,716,952	19,249,356
RV, BOAT, MOTORCYCLE DEALERS	4412	628,118,861	532,611,337	2,627,747
AUTOMOTIVE PARTS & TIRES	4413	621,404,477	565,464,760	2,764,169
FURNITURE & HOME FURNISHINGS	442	876,468,525	771,954,432	3,709,437
ELECTRONICS & APPLIANCES	443	1,237,869,816	979,648,598	5,347,091
HOUSEHOLD APPLIANCES	443111	188,377,374	182,384,744	879,702

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	361,754,130	310,596,511	1,552,882
COMPUTERS & SOFTWARE	44312	663,928,195	464,163,106	2,808,091
CAMERAS & PHOTO SUPPLY	44313	23,810,117	22,504,237	106,416
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,283,809,691	2,166,441,359	10,401,508
BUILDING MATERIALS	4441	2,060,886,537	1,965,740,646	9,428,999
LAWN & GARDEN SUPPLIES	4442	222,923,154	200,700,713	972,509
FOOD & BEVERAGES (OFF-PREMISES)	445	3,209,261,537	3,062,822,377	14,689,437
GROCERY & CONVENIENCE STORES	4451	3,014,818,031	2,919,993,713	13,964,244
OTHER FOOD STORES/SPECIALTY FOODS	4452	168,453,141	120,128,083	601,437
BEER, WINE AND LIQUOR STORES	4453	25,990,365	22,700,581	123,756
DRUG STORES & PERSONAL CARE STORES	446	1,241,078,478	1,076,578,381	5,211,660
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,611,790,400	2,196,311,806	10,567,067
APPAREL & ACCESSORIES	448	1,391,700,328	1,078,241,709	5,166,663
CLOTHING STORES	4481	1,088,222,860	853,567,367	4,085,661
SHOE STORES	4482	102,276,531	101,182,747	486,878
JEWELRY & LUGGAGE STORES	4483	201,200,937	123,491,595	594,124
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	746,550,649	631,147,996	3,088,346
SPORTING GOODS	45111	399,174,444	315,993,649	1,533,216
HOBBY & TOY STORES	45112	76,645,173	69,679,009	334,687
SEWING SUPPLIES	45113	36,713,937	33,250,433	159,289
MUSICAL INSTRUMENTS	45114	41,801,693	37,508,543	190,044
BOOK, PERIODICAL & MUSIC STORES	45121	137,919,381	125,614,291	629,925
TAPES & CDs	45122	54,296,021	49,102,071	241,185
DEPARTMENT STORES	4521	838,315,880	796,311,916	3,840,743
GENERAL MERCHANDISE STORES	4529	3,885,478,420	3,494,825,964	16,628,396
E-COMMERCE & MAIL ORDER	4541	1,737,355,211	177,290,020	1,136,010
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,113,018,644	2,569,115,102	13,401,494
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,223,258,144</u>	<u>934,430,595</u>	<u>6,254,974</u>
AIR TRANSPORTATION	481	28,056,135	18,841,633	195,610
RAILROADS	482	29,789,057	18,150,278	174,253
WATER TRANSPORTATION	483	92,274,303	26,484,479	109,243
TRUCK TRANSPORTATION	484	240,574,299	201,734,806	1,764,058
TRANSIT & GROUND PASSENGER TRANSPORT	485	25,356,589	23,194,907	262,485
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	807,207,761	646,024,492	3,749,325
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>142,962,842</u>	<u>117,707,678</u>	<u>658,344</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,937,752,628</u>	<u>3,442,609,495</u>	<u>30,656,910</u>
PUBLISHING (EXCEPT INTERNET)	511	742,038,437	651,153,033	5,774,045
NEWSPAPERS	51111	215,522,928	214,294,232	1,176,801
BOOKS & PERIODICALS	51112, 51113	123,186,412	101,379,648	630,791
SOFTWARE	5112	342,799,145	278,100,723	3,205,207
OTHER PUBLISHERS	51114, 51119	60,529,952	57,378,430	761,246
MOTION PICTURE PRODUCTION	512	168,753,832	151,254,705	1,669,662
RADIO & TV BROADCASTING, CABLE TV	515	266,370,160	147,821,898	1,581,162
INTERNET PUBLISHING & BROADCASTING	516		NAICS No Longer Valid	
TELEPHONE & TELECOMMUNICATIONS	517	2,159,592,196	2,097,429,978	16,927,657
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	501,264,787	335,711,707	3,848,294
OTHER INFORMATION SERVICES	519	99,733,216	59,238,174	856,090
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>9,013,777,985</u>	<u>6,082,268,505</u>	<u>69,438,956</u>
BANKS & CREDIT UNIONS	522	4,363,843,330	2,589,322,452	36,438,892
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	934,776,114	692,650,607	7,347,196
INSURANCE AGENTS & BROKERS	524	1,452,229,375	759,698,235	6,414,640
REAL ESTATE AGENTS & BROKERS	531	1,128,533,862	1,019,758,341	13,920,958
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,126,752,549	1,013,380,985	5,264,093
LESSORS OF NONFINANCIAL INTANGIBLES	533	7,642,755	7,457,885	53,177

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	25,832,467,379	21,485,296,240	227,409,223
LEGAL SERVICES	5411	960,658,735	911,707,246	13,367,997
ACCOUNTING SERVICES	5412	544,169,354	482,207,257	7,126,862
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,277,809,922	1,801,044,717	20,616,819
COMPUTER SYSTEM DESIGN SERVICES	5415	1,677,665,274	1,141,061,701	12,294,882
CONSULTING SERVICES	5416	1,243,684,838	1,014,390,644	12,850,173
ADVERTISING & PUBLIC RELATIONS	5418	314,379,608	237,112,669	2,968,082
OTHER PROFESSIONAL SERVICES	5417, 5419	1,200,125,060	947,383,104	9,028,727
MANAGEMENT SERVICES	55	53,069,615	38,992,624	320,866
ADMINISTRATIVE & SUPPORT SERVICES	561	3,304,587,186	2,833,153,053	26,308,264
EMPLOYMENT SERVICES	5613	569,492,664	516,102,096	6,920,566
TRAVEL SERVICES	5615	299,150,895	289,872,482	1,205,481
INVESTIGATION & SECURITY SERVICES	5616	178,654,695	164,130,732	1,895,791
BUILDING SERVICES & JANITORIAL	5617	1,619,956,193	1,245,500,523	11,585,646
OTHER	5611, 5612, 5614, 5619	637,332,739	617,547,220	4,700,780
WASTE TREATMENT/ COLLECTION	562	821,581,382	778,861,538	7,077,583
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	407,711,839	186,770,488	2,302,973
HEALTH SERVICES	62	6,492,195,836	5,423,517,794	77,622,525
PHYSICIANS	6211	1,493,577,667	1,318,189,154	19,561,962
DENTISTS	6212	698,335,993	695,051,060	10,399,842
OTHER PRACTITIONERS	6213	492,671,635	441,356,339	6,169,835
HOSPITALS	622	2,134,218,138	1,622,290,140	23,778,804
NURSING & RETIREMENT HOMES	623	387,749,655	361,236,441	4,175,729
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	166,127,631	95,591,771	1,151,506
SOCIAL SERVICES & DAY CARE	624	1,119,515,117	889,802,889	12,384,847
ARTS, ENTERTAINMENT, & RECREATION	71	752,656,491	565,090,522	5,262,887
PERFORMING ARTS, SPECTATOR SPORTS	711	356,670,152	223,561,536	2,584,803
MUSEUMS, HISTORICAL SITES, ETC.	712	14,828,108	6,051,014	42,096
AMUSEMENT, GAMBLING, RECREATION	713	381,158,231	335,477,972	2,635,988
ACCOMMODATIONS	721	711,696,824	693,357,242	3,463,339
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,978,505,644	2,548,708,527	13,070,163
DRINKING PLACES	7224	162,842,383	141,843,918	846,413
AUTO REPAIR & SERVICES	8111	650,738,049	607,723,875	2,938,053
OTHER REPAIR SERVICES	8112, 8113, 8114	385,249,928	333,555,069	1,770,097
PERSONAL SERVICES	812	701,784,399	651,904,671	6,524,903
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	199,867,619	196,759,959	2,539,878
LAUNDRY & DRY CLEANING	8123	101,351,613	97,991,465	625,861
OTHER PERSONAL SERVICES	8122, 8129	400,565,167	357,153,247	3,359,164
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	119,645,101	82,509,345	941,515
PUBLIC ADMINISTRATION, OTHER	92,00	71,709,911	64,400,236	706,100
TOTAL ALL INDUSTRIES		146,940,169,497	115,298,337,398	725,865,836