

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
3rd 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>\$884,680,997</u>	<u>\$586,306,310</u>	<u>\$3,741,568</u>
CROP & ANIMAL PRODUCTION	111,112	311,687,645	148,137,929	779,815
FORESTRY & LOGGING	113	333,287,287	265,554,925	1,046,786
FISHING & HUNTING	114	39,905,648	16,925,645	107,471
AG & FORESTRY SUPPORT ACTIVITIES	115	199,800,417	155,687,811	1,807,496
<u>MINING</u>	<u>21</u>	<u>145,836,093</u>	<u>133,439,634</u>	<u>733,826</u>
SAND & GRAVEL, QUARRYING	2123	107,520,005	97,469,143	536,397
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	38,316,088	35,970,491	197,429
<u>UTILITIES</u>	<u>22</u>	<u>693,365,725</u>	<u>489,098,743</u>	<u>6,672,529</u>
HYDROELECTRIC POWER GENERATION	221111	7,191,371	5,563,990	59,063
ALTERNATIVE POWER GENERATION	221114-221117	4,198,283	4,043,007	27,694
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	53,416,640	5,205,667	41,660
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	124,328,640	104,695,197	1,276,020
NATURAL GAS DISTRIBUTION	2212	101,774,819	15,735,228	161,414
WATER & SEWER	2213	402,455,972	353,855,654	5,106,678
<u>CONSTRUCTION</u>	<u>23</u>	<u>13,433,679,766</u>	<u>12,224,819,618</u>	<u>59,818,176</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,218,972,253	2,054,408,288	10,080,002
NONRESIDENTIAL BUILDING	2362	3,229,487,760	2,985,153,197	14,265,281
HEAVY CONSTRUCTION & HIGHWAYS	237	1,639,898,008	1,425,930,620	7,187,924
SPECIAL TRADE CONTRACTORS	238	6,345,321,745	5,759,327,513	28,284,969
ELECTRICAL	23821	1,229,351,058	1,081,482,649	5,431,807
PLUMBING & HEATING	23822	1,140,756,216	1,060,823,873	5,218,141
PAINTING	23832	273,770,254	245,662,023	1,180,025
MASONRY/DRYWALL	23814, 23831	335,770,289	307,445,315	1,478,638
ROOFING	23816	321,904,002	305,176,490	1,453,539
OTHER CONTRACTORS	238 not listed above	3,043,769,926	2,758,737,163	13,522,819
<u>MANUFACTURING</u>	<u>31-33</u>	<u>47,208,172,001</u>	<u>34,458,158,504</u>	<u>129,891,834</u>
FOOD PRODUCTS	311	3,994,525,503	1,946,031,855	7,298,164
MILLING OF GRAINS	3112	234,714,746	150,317,731	686,171
FRUITS & VEGETABLES	3114	547,322,944	128,093,240	623,652
DAIRY PRODUCTS	3115	578,304,685	104,567,389	505,950
MEAT PRODUCTS	3116	609,888,612	606,895,692	908,406
SEAFOOD PRODUCTS	3117	711,975,309	136,855,105	639,509
BAKERY PRODUCTS	3118	542,240,685	288,678,680	1,393,620
OTHER FOOD ITEMS	3111, 3113, 3119	770,078,522	530,624,018	2,540,856
BEVERAGES	312	654,705,486	401,840,858	1,955,169
TEXTILES	313,314	210,127,412	117,487,820	568,178
APPAREL	315	52,523,485	29,434,356	143,742
LEATHER & ALLIED PRODUCTS	316	26,029,517	10,656,189	51,702
LUMBER & WOOD PRODUCTS	321	2,148,970,124	1,302,335,156	5,293,256
SAWMILLS	3211	797,978,730	469,152,942	1,702,713
PLYWOOD & TRUSSES	3212	345,958,613	214,301,566	864,500
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,005,032,781	618,880,648	2,726,043
PAPER PRODUCTS	322	1,590,943,553	950,814,994	3,726,378
PULP & PAPER MILLS	3221	1,137,474,977	634,835,788	2,255,252
OTHER PAPER PRODUCTS	3222	453,468,576	315,979,206	1,471,126
COMMERCIAL PRINTING	323	266,593,410	209,235,786	1,024,435
PETROLEUM & COAL PRODUCTS	324	5,218,995,160	4,840,067,868	23,527,596
PETROLEUM REFINING	32411	5,027,225,424	4,696,838,193	22,839,380
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	191,769,736	143,229,675	688,216
CHEMICALS	325	1,889,237,063	1,005,923,606	4,733,723
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	676,887,018	313,080,990	1,548,482
PHARMACEUTICALS	3254	374,016,739	213,368,655	1,072,472
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	362,480,624	207,668,554	777,736
PAINT, COATING & ADHESIVES	3255	36,868,882	27,016,670	130,012
SOAP, CLEANING COMPOUND & TOILETRIES	3256	258,078,809	137,137,491	663,496
OTHER CHEMICAL PRODUCTS	3259	180,904,991	107,651,246	541,525
PLASTICS & RUBBER PRODUCTS	326	821,857,251	502,533,397	2,353,128
NONMETALLIC MINERALS	327	829,801,150	641,949,014	3,041,331
PRIMARY METALS	331	746,290,241	550,854,270	2,247,923
IRON & STEEL MILLS	3311, 3312	262,745,387	164,278,972	759,296
ALUMINUM SMELTING	3313	271,219,651	249,874,562	831,664
OTHER NONFERROUS METALS	3314	38,175,472	36,709,845	177,610
FOUNDRIES	3315	174,149,731	99,990,891	479,353

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
FABRICATED METAL PRODUCTS	332	1,797,393,806	1,158,625,702	5,206,228
MACHINERY	333	1,658,078,691	883,193,302	4,260,063
FARM & CONSTRUCTION IMPLEMENTS	3331	210,749,425	110,196,953	532,654
INDUSTRIAL MACHINERY	3332	306,824,341	139,347,754	684,418
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,140,504,925	633,648,595	3,042,991
COMPUTERS & ELECTRONICS	334	2,627,293,734	1,392,193,912	6,701,392
COMPUTER HARDWARE	3341	194,003,903	22,586,727	121,808
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	133,189,429	62,959,655	334,531
AUDIO & VIDEO EQUIPMENT	3343	57,546,901	26,843,502	133,436
SEMICONDUCTORS	3344	769,205,237	390,508,504	1,577,963
INSTRUMENTS	3345	1,447,190,698	870,030,247	4,371,717
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	26,157,566	19,265,277	161,937
ELECTRICAL EQUIPMENT & APPLIANCES	335	627,850,959	310,875,473	1,450,737
LIGHTING EQUIPMENT	3351	141,367,064	35,327,274	172,842
HOUSEHOLD APPLIANCES	3352	3,708,244	2,340,965	11,284
OTHER ELECTRIC EQUIPMENT	3353, 3359	482,775,651	273,207,234	1,266,611
TRANSPORTATION EQUIPMENT	336	20,559,838,459	17,302,182,287	52,003,887
MOTOR VEHICLES & PARTS	3361, 3362, 3363	514,689,484	332,472,426	1,609,799
AIRCRAFT, AEROSPACE & PARTS	3364	19,713,057,268	16,725,547,062	49,186,740
SHIPS & BOATS	3366	305,440,400	223,013,075	1,104,144
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,651,307	21,149,724	103,204
FURNITURE & RELATED PRODUCTS	337	408,059,602	278,798,072	1,361,864
OTHER MANUFACTURING	339	1,079,057,395	623,124,587	2,942,938
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	108,356,278	66,598,357	342,213
DENTAL LABORATORIES	339116	42,316,323	38,211,953	237,074
SPORTING AND ATHLETIC GOODS	33992	241,935,484	78,456,751	387,857
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	686,449,310	439,857,526	1,975,794
<b>WHOLESALE TRADE</b>	<b>42</b>	<b>38,061,842,830</b>	<b>27,359,160,455</b>	<b>130,094,594</b>
DURABLE GOODS	423	18,551,824,334	13,970,278,754	71,787,526
MOTOR VEHICLES & PARTS	4231	3,095,687,924	2,861,450,871	14,111,195
FURNITURE & HOME FURNISHINGS	4232	464,089,686	315,812,585	1,556,883
LUMBER & CONSTRUCTION MATERIALS	4233	1,758,127,238	1,232,099,705	5,822,349
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,420,685,900	2,672,566,128	13,739,019
METAL & MINERAL (except Petroleum)	4235	814,678,843	587,362,867	2,788,198
ELECTRICAL EQUIPMENT	4236	2,863,414,440	2,060,785,309	13,081,932
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	971,584,764	816,699,620	3,932,091
MACHINERY & EQUIPMENT	4238	3,355,322,276	2,687,204,538	12,703,758
SPORTING & RECREATIONAL GOODS & SUPPL	423910	378,662,623	184,539,429	912,942
TOY & HOBBY GOODS & SUPPLIES	423920	718,125,195	46,939,549	276,963
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	711,445,445	504,818,153	2,862,196
NONDURABLE GOODS:	424	19,254,781,867	13,243,239,742	57,158,124
PAPER & PAPER PRODUCTS	4241	718,218,803	550,227,321	2,542,243
DRUGS & SUNDRIES	4242	2,428,599,598	2,169,583,356	5,818,358
APPAREL	4243	1,124,493,412	369,615,059	1,819,975
FOOD PRODUCTS	4244	8,229,046,980	5,262,929,029	22,965,043
FARM PRODUCTS	4245	465,383,636	153,325,208	787,368
CHEMICALS & PLASTICS	4246	895,856,972	736,176,029	3,569,655
PETROLEUM PRODUCTS	4247	1,479,397,620	1,106,858,014	5,629,295
BEER & ALE	424810	265,641,538	246,623,674	1,196,357
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	955,834,672	760,701,120	3,748,589
FARM SUPPLIES	42491	752,592,063	517,404,078	2,601,528
TOBACCO & TOBACCO PRODUCTS	42494	385,107,613	305,004,109	1,472,786
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,554,608,960	1,064,792,745	5,006,927
ELECTRONIC MARKETS, AGENTS, BROKERS	425	255,236,629	145,641,959	1,148,944

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		GROSS	TAXABLE	
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>34,243,033,360</u>	<u>29,654,072,586</u>	<u>146,264,381</u>
MOTOR VEHICLES & PARTS	441	6,777,404,119	6,036,905,417	30,494,444
NEW & USED AUTO DEALERS	4411	5,249,453,759	4,725,664,309	23,992,589
RV, BOAT, MOTORCYCLE DEALERS	4412	643,758,735	553,428,757	2,819,539
AUTOMOTIVE PARTS & TIRES	4413	884,191,625	757,812,351	3,682,316
FURNITURE & HOME FURNISHINGS	442	874,597,118	799,611,875	3,845,729
ELECTRONICS & APPLIANCES	443	1,598,513,073	1,358,734,718	7,441,085
HOUSEHOLD APPLIANCES	443141	138,589,793	136,796,738	658,161
ELECTRONIC STORES	443142	1,459,923,280	1,221,937,980	6,782,924
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,385,185,182	2,250,389,665	10,795,275
BUILDING MATERIALS	4441	2,115,777,390	2,014,903,869	9,654,560
LAWN & GARDEN SUPPLIES	4442	269,407,792	235,485,796	1,140,715
FOOD & BEVERAGES (OFF-PREMISES)	445	4,361,844,990	4,126,641,476	19,601,239
GROCERY & CONVENIENCE STORES	4451	3,871,785,102	3,727,626,701	17,839,370
OTHER FOOD STORES/SPECIALTY FOODS	4452	368,274,253	294,766,679	1,262,326
BEER, WINE AND LIQUOR STORES	4453	121,785,635	104,248,096	499,543
DRUG STORES & PERSONAL CARE STORES	446	2,041,673,445	1,897,224,083	9,177,246
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,674,283,340	2,151,715,594	10,433,668
APPAREL & ACCESSORIES	448	1,389,187,543	1,159,381,227	5,541,083
CLOTHING STORES	4481	1,131,377,763	928,586,961	4,441,617
SHOE STORES	4482	114,081,531	106,746,481	504,133
JEWELRY & LUGGAGE STORES	4483	143,728,249	124,047,785	595,333
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	867,554,187	723,856,666	3,528,433
SPORTING GOODS	45111	556,382,490	465,606,685	2,266,374
HOBBY & TOY STORES	45112	113,662,996	93,681,048	445,010
SEWING SUPPLIES	45113	38,922,089	36,660,471	175,756
MUSICAL INSTRUMENTS	45114	40,016,921	34,681,964	176,616
BOOK, PERIODICAL & MUSIC STORES	45121	118,569,691	93,226,498	464,677
DEPARTMENT STORES	4521	846,468,444	825,111,257	3,962,828
GENERAL MERCHANDISE STORES	4529	5,805,925,630	4,922,469,218	23,499,836
E-COMMERCE & MAIL ORDER	4541	1,707,629,695	1,003,739,041	5,264,846
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,912,766,594	2,398,292,349	12,678,669
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,404,883,535</u>	<u>1,183,353,549</u>	<u>7,811,989</u>
AIR TRANSPORTATION	481	26,625,434	23,898,679	189,168
RAILROADS	482	27,279,757	27,278,507	285,536
WATER TRANSPORTATION	483	60,689,870	41,583,342	162,660
TRUCK TRANSPORTATION	484	194,845,740	143,131,089	1,320,673
TRANSIT & GROUND PASSENGER TRANSPORT	485	32,185,458	28,183,710	338,959
PIPELINE TRANSPORTATION	486			
SCENIC & SIGHTSEEING TRANSPORTATION	487	49,238,963	28,104,317	143,499
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	992,982,719	871,360,482	5,187,701
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	17,148,860	15,926,689	158,097
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>212,646,313</u>	<u>196,828,330</u>	<u>1,138,510</u>
<u>INFORMATION</u>	<u>51</u>	<u>5,662,886,541</u>	<u>4,755,756,440</u>	<u>43,336,580</u>
PUBLISHING (EXCEPT INTERNET)	511	1,207,066,264	727,949,637	4,944,088
NEWSPAPERS	51111	117,021,776	115,779,024	475,776
BOOKS & PERIODICALS	51112, 51113	113,151,515	90,551,579	570,929
SOFTWARE	5112	894,431,185	447,955,358	2,985,677
OTHER PUBLISHERS	51114, 51119	82,461,788	73,663,676	911,706
MOTION PICTURE PRODUCTION	512	214,616,108	182,216,215	2,101,612
RADIO & TV BROADCASTING, CABLE TV	515	527,231,994	443,226,475	5,389,501
TELEPHONE & TELECOMMUNICATIONS	517	2,957,917,240	2,855,324,159	24,536,757
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	486,565,981	321,155,275	3,841,238
OTHER INFORMATION SERVICES	519	269,488,954	225,884,679	2,523,384
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>11,388,123,389</u>	<u>8,137,305,943</u>	<u>94,189,516</u>
BANKS & CREDIT UNIONS	522	5,224,866,088	3,473,764,844	48,616,828
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,344,535,376	1,075,736,603	11,798,423
INSURANCE AGENTS & BROKERS	524	1,921,769,343	882,683,476	7,593,611
REAL ESTATE AGENTS & BROKERS	531	1,314,647,956	1,263,778,922	17,774,431
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,452,555,743	1,311,629,132	6,863,626
LESSORS OF NONFINANCIAL INTANGIBLES	533	129,748,883	129,712,966	1,542,597

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>36,077,770,495</u>	<u>28,760,912,504</u>	<u>317,976,824</u>
<u>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICE</u>	<u>54</u>	<u>12,318,779,912</u>	<u>8,710,788,013</u>	<u>110,685,777</u>
LEGAL SERVICES	5411	1,200,631,817	1,121,653,698	16,240,137
ACCOUNTING SERVICES	5412	1,175,572,888	1,161,487,240	17,261,609
ARCHITECTURAL SERVICES	54131	353,151,289	288,456,438	4,280,672
ENGINEERING SERVICES	54133	1,490,558,783	1,227,129,336	12,233,969
OTHER RELATED SERVICES	54132, 54134-54138	183,360,699	159,878,430	2,105,174
SPECIALIZED DESIGN SERVICES	5414	232,940,358	205,033,998	2,014,370
COMPUTER SYSTEM DESIGN SERVICES	5415	4,032,779,171	1,951,435,710	22,973,933
CONSULTING SERVICES	5416	1,892,996,628	1,469,963,882	19,994,113
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	504,897,290	237,391,153	2,607,990
ADVERTISING & PUBLIC RELATIONS	5418	345,454,491	276,535,305	3,761,225
OTHER PROFESSIONAL SERVICES	5419	906,436,498	611,822,823	7,212,585
MANAGEMENT SERVICES	55	86,288,496	73,959,094	893,757
ADMINISTRATIVE & SUPPORT SERVICES	561	3,681,785,571	3,179,658,861	33,606,385
EMPLOYMENT SERVICES	5613	816,609,991	730,430,631	9,725,465
TRAVEL SERVICES	5615	208,321,544	149,424,114	883,672
INVESTIGATION & SECURITY SERVICES	5616	276,082,430	248,314,558	2,885,719
BUILDING SERVICES & JANITORIAL	5617	760,878,044	733,423,307	5,842,499
OTHER	5611, 5612, 5614, 5619	1,619,893,562	1,318,066,251	14,269,030
WASTE TREATMENT/ COLLECTION	562	974,355,801	901,948,147	9,181,546
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	642,799,966	281,263,321	3,402,130
HEALTH SERVICES	62	10,311,122,771	8,166,575,337	113,966,172
AMBULATORY HEALTH CARE SERVICES	621	5,205,505,222	4,389,955,136	62,043,912
PHYSICIANS	6211	2,076,752,484	1,678,354,640	24,865,368
DENTISTS	6212	853,631,677	844,824,562	12,639,980
OTHER HEALTH PRACTITIONERS	6213	719,892,244	673,148,135	9,158,463
OUTPATIENT CARE CENTERS	6214	743,201,827	567,889,286	7,982,065
MEDICAL & DIAGNOSTIC LABORATORIES	6215	308,296,553	186,762,714	2,787,262
HOME HEALTH CARE	6216	266,198,311	254,188,075	2,460,715
OTHER AMBULATORY HEALTH CARE	6219	237,532,126	184,787,724	2,150,059
HOSPITALS	622	4,232,843,718	3,056,285,847	44,412,057
NURSING & RETIREMENT HOMES	623	592,070,551	532,898,602	5,388,647
SOCIAL SERVICES & DAY CARE	624	280,703,280	187,435,752	2,121,556
ARTS, ENTERTAINMENT, & RECREATION	71	948,952,851	753,589,333	7,335,093
PERFORMING ARTS, SPECTATOR SPORTS	711	408,845,294	294,820,318	3,783,931
MUSEUMS, HISTORICAL SITES, ETC.	712	32,833,290	7,052,619	57,262
AMUSEMENT, GAMBLING, RECREATION	713	507,274,267	451,716,396	3,493,900
ACCOMMODATIONS	721	1,161,515,757	1,120,867,594	5,774,298
RESTAURANTS, FOOD SERVICES	7223, 7225	3,493,730,223	3,428,136,271	17,226,258
DRINKING PLACES	7224	242,897,518	220,716,691	1,243,204
AUTO REPAIR & SERVICES	8111	709,388,812	688,700,991	3,368,670
OTHER REPAIR SERVICES	8112, 8113, 8114	525,648,307	385,336,119	1,984,147
PERSONAL SERVICES	812	737,382,041	699,158,503	7,427,826
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	285,058,672	273,802,305	3,639,081
DEATH CARE SERVICES	8122	51,037,954	50,086,885	582,082
LAUNDRY & DRY CLEANING	8123	110,255,658	107,651,515	670,357
OTHER PERSONAL SERVICES	8129	291,029,757	267,617,798	2,536,306
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	161,221,848	78,759,432	939,080
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>81,949,113</u>	<u>71,501,674</u>	<u>942,702</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>189,416,969,537</b>	<b>\$147,939,259,493</b>	<b>\$941,670,548</b>

NOTE:

A change in the filing requirements became effective July 1, 2015 on the exemption from business and occupation tax on certain manufacturing dairy, fruit and vegetable, and seafood products. Manufacturers must now report their income on the combined excise tax return. This is reflected in the reporting primarily on NAICS 3114, 3115 and 3117.

The manufacturers also take a deduction for the exempt amounts, resulting in no taxable activity.