

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
4TH QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$1,170,783,851</u>	<u>\$802,044,346</u>	<u>\$4,410,446</u>
CROP & ANIMAL PRODUCTION	111,112	324,075,762	174,007,861	980,700
FORESTRY & LOGGING	113	542,240,255	448,022,411	1,724,931
FISHING & HUNTING	114	106,588,674	25,639,811	132,181
AG & FORESTRY SUPPORT ACTIVITIES	115	197,879,160	154,374,263	1,572,634
<u>MINING</u>	<u>21</u>	<u>139,267,562</u>	<u>122,377,110</u>	<u>673,221</u>
SAND & GRAVEL, QUARRYING	2123	83,883,608	74,574,781	403,547
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	55,383,954	47,802,329	269,674
<u>UTILITIES</u>	<u>22</u>	<u>700,839,945</u>	<u>529,460,606</u>	<u>6,951,703</u>
HYDROELECTRIC POWER GENERATION	221111	9,897,574	7,977,816	94,891
ALTERNATIVE POWER GENERATION	221114-221117	2,896,507	2,753,631	23,426
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	11,221,705	5,345,861	36,583
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	22121, 221122	134,024,855	124,706,223	1,207,019
NATURAL GAS DISTRIBUTION	2212	108,046,863	10,781,717	93,973
WATER & SEWER	2213	434,752,441	377,895,358	5,495,811
<u>CONSTRUCTION</u>	<u>23</u>	<u>12,606,718,921</u>	<u>11,238,446,263</u>	<u>55,492,912</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,026,450,173	1,851,936,152	9,114,185
NONRESIDENTIAL BUILDING	2362	3,031,683,460	2,718,182,089	12,992,333
HEAVY CONSTRUCTION & HIGHWAYS	237	1,565,901,815	1,304,143,254	6,733,449
SPECIAL TRADE CONTRACTORS	238	5,982,683,473	5,364,184,768	26,652,945
ELECTRICAL	23821	1,223,544,109	1,091,340,898	5,665,516
PLUMBING & HEATING	23822	1,129,978,583	1,002,884,596	4,967,973
PAINTING	23832	209,716,680	195,815,279	957,422
MASONRY/DRYWALL	23814, 23831	310,123,907	285,822,457	1,382,364
ROOFING	23816	258,565,780	239,602,626	1,143,850
OTHER CONTRACTORS	238 not listed above	2,850,754,414	2,548,718,912	12,535,820
<u>MANUFACTURING</u>	<u>31-33</u>	<u>46,360,514,880</u>	<u>34,780,761,559</u>	<u>132,044,055</u>
FOOD PRODUCTS	311	3,466,810,894	1,988,561,384	7,178,400
MILLING OF GRAINS	3112	241,676,869	158,020,869	716,548
FRUITS & VEGETABLES	3114	404,880,260	158,963,087	732,590
DAIRY PRODUCTS	3115	44,471,386	23,812,857	118,260
MEAT PRODUCTS	3116	713,934,034	694,276,744	1,063,887
SEAFOOD PRODUCTS	3117	661,886,960	137,488,400	640,920
BAKERY PRODUCTS	3118	567,885,433	280,211,184	1,353,070
OTHER FOOD ITEMS	3111, 3113, 3119	832,075,952	535,788,243	2,553,125
BEVERAGES	312	655,005,587	425,955,451	2,072,697
TEXTILES	313,314	212,672,400	119,538,278	589,097
APPAREL	315	72,306,248	40,817,436	208,209
LEATHER & ALLIED PRODUCTS	316	14,825,996	8,494,980	42,156
LUMBER & WOOD PRODUCTS	321	2,080,549,587	1,294,806,793	5,208,897
SAWMILLS	3211	795,622,823	497,909,369	1,799,683
PLYWOOD & TRUSSES	3212	339,026,096	208,967,299	837,161
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	945,900,668	587,930,125	2,572,053
PAPER PRODUCTS	322	1,621,487,907	950,170,076	3,706,273
PULP & PAPER MILLS	3221	1,200,597,228	656,796,906	2,331,899
OTHER PAPER PRODUCTS	3222	420,890,679	293,373,170	1,374,374
COMMERCIAL PRINTING	323	288,075,343	224,586,794	1,152,578
PETROLEUM & COAL PRODUCTS	324	6,091,360,396	5,464,783,359	26,677,162
PETROLEUM REFINING	32411	5,931,157,931	5,349,269,291	26,122,721
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	160,202,465	115,514,068	554,441
CHEMICALS	325	1,711,152,811	1,037,161,217	4,910,844
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	423,650,885	289,814,893	1,422,785
PHARMACEUTICALS	3254	299,839,186	174,146,481	911,425
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	374,424,041	220,116,527	843,467
PAINT, COATING & ADHESIVES	3255	33,755,761	22,003,127	106,409
SOAP, CLEANING COMPOUND & TOILETRIES	3256	307,537,561	166,460,114	807,154
OTHER CHEMICAL PRODUCTS	3259	271,945,377	164,620,075	819,604

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	768,663,920	462,694,887	2,197,065
NONMETALLIC MINERALS	327	768,865,068	590,401,420	2,750,300
PRIMARY METALS	331	833,720,568	621,199,600	2,510,001
IRON & STEEL MILLS	3311, 3312	286,191,678	178,588,674	839,477
ALUMINUM SMELTING	3313	319,104,142	302,950,175	1,000,704
OTHER NONFERROUS METALS	3314	39,472,941	36,300,127	175,591
FOUNDRIES	3315	188,951,807	103,360,624	494,229
FABRICATED METAL PRODUCTS	332	1,557,055,407	1,048,259,192	4,803,447
MACHINERY	333	1,634,260,810	859,133,322	4,096,540
FARM & CONSTRUCTION IMPLEMENTS	3331	133,401,125	70,692,257	342,677
INDUSTRIAL MACHINERY	3332	292,729,938	137,106,065	674,398
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,208,129,747	651,835,000	3,079,465
COMPUTERS & ELECTRONICS	334	2,869,538,876	1,442,289,557	6,882,417
COMPUTER HARDWARE	3341	227,435,329	36,106,821	196,596
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	137,802,751	56,093,714	302,142
AUDIO & VIDEO EQUIPMENT	3343	74,697,032	31,200,294	154,741
SEMICONDUCTORS	3344	793,025,316	390,483,341	1,705,923
INSTRUMENTS	3345	1,612,636,374	912,096,002	4,381,617
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	23,942,074	16,309,385	141,398
ELECTRICAL EQUIPMENT & APPLIANCES	335	600,257,901	306,311,539	1,428,233
LIGHTING EQUIPMENT	3351	119,425,019	35,932,080	175,892
HOUSEHOLD APPLIANCES	3352	4,962,265	3,212,414	15,483
OTHER ELECTRIC EQUIPMENT	3353, 3359	475,870,617	267,167,045	1,236,858
TRANSPORTATION EQUIPMENT	336	19,598,774,714	16,964,832,937	51,127,527
MOTOR VEHICLES & PARTS	3361, 3362, 3363	538,767,885	333,715,518	1,619,092
AIRCRAFT, AEROSPACE & PARTS	3364	18,625,936,660	16,327,526,318	48,020,338
SHIPS & BOATS	3366	405,761,099	279,836,531	1,372,326
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	28,309,070	23,754,570	115,771
FURNITURE & RELATED PRODUCTS	337	357,109,203	244,714,764	1,203,086
OTHER MANUFACTURING	339	1,158,021,244	686,048,573	3,299,126
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	120,175,733	69,492,091	366,830
DENTAL LABORATORIES	339116	59,581,718	52,520,992	308,219
SPORTING AND ATHLETIC GOODS	33992	244,728,874	67,752,394	334,661
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	733,534,919	496,283,096	2,289,416
WHOLESALE TRADE	42	42,534,986,277	26,770,100,992	125,401,680
DURABLE GOODS	423	21,531,846,266	13,511,581,743	67,626,624
MOTOR VEHICLES & PARTS	4231	2,891,780,556	2,664,102,792	13,124,852
FURNITURE & HOME FURNISHINGS	4232	417,033,428	301,762,292	1,493,728
LUMBER & CONSTRUCTION MATERIALS	4233	1,591,451,233	1,049,665,775	4,950,426
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,608,201,824	2,632,905,222	13,601,375
METAL & MINERAL (except Petroleum)	4235	906,510,840	601,299,371	2,864,852
ELECTRICAL EQUIPMENT	4236	3,071,844,907	2,072,487,422	11,254,041
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	921,222,947	760,311,141	3,651,099
MACHINERY & EQUIPMENT	4238	4,081,397,411	2,697,207,238	12,692,093
SPORTING & RECREATIONAL GOODS & SUPPL	423910	361,631,878	165,236,998	826,910
TOY & HOBBY GOODS & SUPPLIES	423920	2,816,797,123	75,352,079	415,918
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	863,974,119	491,251,413	2,751,330
NONDURABLE GOODS:	424	20,669,734,257	13,102,646,837	56,561,549
PAPER & PAPER PRODUCTS	4241	713,871,785	511,113,619	2,368,944
DRUGS & SUNDRIES	4242	2,432,680,593	2,196,302,855	5,937,337
APPAREL	4243	1,146,751,136	353,891,315	1,757,829
FOOD PRODUCTS	4244	9,180,403,974	5,227,547,540	22,836,483
FARM PRODUCTS	4245	693,537,811	152,428,616	795,175
CHEMICALS & PLASTICS	4246	881,495,402	649,660,492	3,136,276
PETROLEUM PRODUCTS	4247	1,394,340,355	1,090,372,273	5,527,053

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		GROSS	TAXABLE	
BEER & ALE	424810	228,704,816	214,620,419	1,041,557
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,020,669,503	777,427,100	3,783,030
FARM SUPPLIES	42491	629,931,362	470,956,756	2,359,043
TOBACCO & TOBACCO PRODUCTS	42494	354,040,537	273,109,475	1,318,587
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,993,306,983	1,185,216,377	5,700,235
ELECTRONIC MARKETS, AGENTS, BROKERS	425	333,405,754	155,872,412	1,213,507
RETAIL TRADE	44-45	34,668,592,921	29,612,163,734	147,393,538
MOTOR VEHICLES & PARTS	441	5,830,032,153	5,184,942,158	26,231,834
NEW & USED AUTO DEALERS	4411	4,585,750,228	4,167,051,326	21,178,045
RV, BOAT, MOTORCYCLE DEALERS	4412	421,966,137	303,746,448	1,562,924
AUTOMOTIVE PARTS & TIRES	4413	822,315,788	714,144,384	3,490,865
FURNITURE & HOME FURNISHINGS	442	870,376,834	784,818,306	3,782,678
ELECTRONICS & APPLIANCES	443	1,726,010,501	1,480,137,191	8,162,362
HOUSEHOLD APPLIANCES	443141	112,477,297	110,870,280	533,853
ELECTRONIC STORES	443142	1,613,533,204	1,369,266,911	7,628,509
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,996,907,915	1,845,867,808	8,891,389
BUILDING MATERIALS	4441	1,743,949,435	1,629,970,963	7,844,374
LAWN & GARDEN SUPPLIES	4442	252,958,480	215,896,845	1,047,015
FOOD & BEVERAGES (OFF-PREMISES)	445	4,227,770,634	4,015,718,259	19,198,428
GROCERY & CONVENIENCE STORES	4451	3,747,372,838	3,604,400,323	17,313,495
OTHER FOOD STORES/SPECIALTY FOODS	4452	351,087,112	291,780,897	1,313,947
BEER, WINE AND LIQUOR STORES	4453	129,310,684	119,537,039	570,986
DRUG STORES & PERSONAL CARE STORES	446	2,052,311,746	1,853,918,682	9,061,347
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,543,195,542	2,063,322,342	10,002,277
APPAREL & ACCESSORIES	448	1,688,145,566	1,352,025,654	6,485,704
CLOTHING STORES	4481	1,354,372,828	1,061,353,116	5,094,623
SHOE STORES	4482	107,031,669	103,563,747	489,160
JEWELRY & LUGGAGE STORES	4483	226,741,069	187,108,791	901,921
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	997,864,029	830,982,017	4,097,669
SPORTING GOODS	45111	619,853,486	507,772,460	2,517,225
HOBBY & TOY STORES	45112	184,926,555	150,265,346	716,301
SEWING SUPPLIES	45113	54,237,480	51,155,003	245,894
MUSICAL INSTRUMENTS	45114	43,397,288	36,802,019	190,073
BOOK, PERIODICAL & MUSIC STORES	45121	95,449,220	84,987,189	428,176
DEPARTMENT STORES	4521	1,080,184,864	1,054,488,420	5,066,323
GENERAL MERCHANDISE STORES	4529	5,984,788,792	5,151,674,579	25,109,587
E-COMMERCE & MAIL ORDER	4541	2,175,577,478	1,258,901,079	6,724,552
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,495,426,867	2,735,367,239	14,579,388
TRANSPORTATION	48-492	1,817,254,340	1,191,938,896	7,997,937
AIR TRANSPORTATION	481	241,130,575	22,134,332	181,976
RAILROADS	482	22,050,634	21,818,834	250,818
WATER TRANSPORTATION	483	51,305,152	33,541,033	121,917
TRUCK TRANSPORTATION	484	344,673,114	219,658,630	1,738,588
TRANSIT & GROUND PASSENGER TRANSPORT	485	50,232,234	42,704,587	548,106
PIPELINE TRANSPORTATION	486			
SCENIC & SIGHTSEEING TRANSPORTATION	487	55,895,157	14,886,967	90,368
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	1,007,538,127	796,656,605	4,661,705
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	42,017,557	38,126,118	388,707
WAREHOUSING & STORAGE	493	211,343,515	191,232,705	1,015,857
INFORMATION	51	5,628,553,451	4,654,328,395	41,529,859
PUBLISHING (EXCEPT INTERNET)	511	1,220,318,803	735,990,235	4,789,849
NEWSPAPERS	51111	164,128,267	136,062,925	550,098
BOOKS & PERIODICALS	51112, 51113	151,345,702	122,091,551	795,354
SOFTWARE	5112	826,845,859	409,054,478	2,586,157
OTHER PUBLISHERS	51114, 51119	77,998,975	68,781,281	858,240
MOTION PICTURE PRODUCTION	512	281,575,270	244,217,816	2,487,889
RADIO & TV BROADCASTING, CABLE TV	515	546,746,697	434,942,772	4,782,628

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,789,740,044	2,682,250,549	22,930,553
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	506,402,981	332,919,123	4,064,180
OTHER INFORMATION SERVICES	519	283,769,656	224,007,900	2,474,760
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>10,982,669,750</u>	<u>8,237,023,996</u>	<u>94,082,732</u>
BANKS & CREDIT UNIONS	522	4,538,613,009	3,403,931,194	48,035,260
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,491,832,354	1,206,919,551	12,780,488
INSURANCE AGENTS & BROKERS	524	2,086,806,704	1,068,089,634	8,994,701
REAL ESTATE AGENTS & BROKERS	531	1,323,029,040	1,255,357,692	17,368,346
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,411,750,738	1,172,383,618	6,109,577
LESSORS OF NONFINANCIAL INTANGIBLES	533	130,637,905	130,342,307	794,360
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>37,950,734,751</u>	<u>29,600,680,538</u>	<u>336,482,146</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>13,798,899,099</u>	<u>9,759,647,038</u>	<u>123,179,253</u>
LEGAL SERVICES	5411	1,335,994,779	1,236,538,648	18,105,884
ACCOUNTING SERVICES	5412	1,175,986,846	1,133,192,068	16,801,817
ARCHITECTURAL SERVICES	54131	364,357,297	299,078,923	4,413,918
ENGINEERING SERVICES	54133	1,537,403,074	1,246,513,720	12,717,791
OTHER RELATED SERVICES	54132, 54134-54138	214,864,030	187,374,870	2,366,074
SPECIALIZED DESIGN SERVICES	5414	313,605,975	261,557,242	2,722,201
COMPUTER SYSTEM DESIGN SERVICES	5415	4,155,582,044	2,023,563,444	23,872,982
CONSULTING SERVICES	5416	2,479,729,936	1,943,795,134	26,044,538
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	728,521,591	372,846,009	3,191,118
ADVERTISING & PUBLIC RELATIONS	5418	407,758,949	320,739,934	4,370,469
OTHER PROFESSIONAL SERVICES	5419	1,085,094,578	734,447,046	8,572,461
MANAGEMENT SERVICES	55	153,541,416	113,107,343	1,405,946
ADMINISTRATIVE & SUPPORT SERVICES	561	4,015,153,757	3,398,587,199	36,134,222
EMPLOYMENT SERVICES	5613	789,223,852	703,730,780	9,310,314
TRAVEL SERVICES	5615	192,473,661	172,895,997	964,818
INVESTIGATION & SECURITY SERVICES	5616	272,732,255	248,545,735	2,921,065
BUILDING SERVICES & JANITORIAL	5617	865,489,154	836,008,282	7,618,226
OTHER	5611, 5612, 5614, 5619	1,895,234,835	1,437,406,405	15,319,799
WASTE TREATMENT/ COLLECTION	562	888,803,093	795,070,941	8,203,520
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	802,124,342	401,851,826	5,289,440
HEALTH SERVICES	62	10,609,717,048	8,266,584,716	115,785,803
AMBULATORY HEALTH CARE SERVICES	621	5,462,231,549	4,628,692,988	66,102,394
PHYSICIANS	6211	2,171,615,479	1,789,456,526	26,523,121
DENTISTS	6212	818,234,866	809,657,648	12,104,670
OTHER HEALTH PRACTITIONERS	6213	892,322,331	842,624,452	11,833,018
OUTPATIENT CARE CENTERS	6214	748,879,955	589,971,180	8,303,155
MEDICAL & DIAGNOSTIC LABORATORIES	6215	341,836,044	191,234,083	2,842,886
HOME HEALTH CARE	6216	244,886,081	233,543,699	2,375,767
OTHER AMBULATORY HEALTH CARE	6219	244,456,793	172,205,400	2,119,777
HOSPITALS	622	3,977,339,338	2,768,300,640	40,396,797
NURSING & RETIREMENT HOMES	623	667,687,575	580,159,789	6,023,660
SOCIAL SERVICES & DAY CARE	624	502,458,586	289,431,299	3,262,952
ARTS, ENTERTAINMENT, & RECREATION	71	850,187,047	683,462,305	6,800,452
PERFORMING ARTS, SPECTATOR SPORTS	711	392,042,140	298,780,480	3,642,580
MUSEUMS, HISTORICAL SITES, ETC.	712	15,749,961	4,670,771	44,254
AMUSEMENT, GAMBLING, RECREATION	713	442,394,946	380,011,054	3,113,618
ACCOMMODATIONS	721	707,105,704	674,225,022	3,553,552
RESTAURANTS, FOOD SERVICES	7223, 7225	3,081,660,744	3,021,506,491	15,142,596
DRINKING PLACES	7224	221,102,792	200,832,164	1,163,671
AUTO REPAIR & SERVICES	8111	679,526,175	648,273,982	3,195,102
OTHER REPAIR SERVICES	8112, 8113, 8114	591,190,810	448,458,955	2,452,098
PERSONAL SERVICES	812	1,070,690,553	996,515,264	11,717,745
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	504,510,295	490,074,724	6,762,318
DEATH CARE SERVICES	8122	52,124,680	50,854,587	591,314
LAUNDRY & DRY CLEANING	8123	107,322,389	104,735,579	658,945
OTHER PERSONAL SERVICES	8129	406,733,189	350,850,374	3,705,168
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	250,857,106	116,376,225	1,403,726
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>231,628,886</u>	<u>77,630,203</u>	<u>1,072,089</u>
TOTAL ALL INDUSTRIES		194,773,713,985	\$147,732,008,276	\$953,493,155