

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (SIC)  
CALENDAR 1995

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
	GROSS	TAXABLE	
AGRICULTURE, FORESTRY AND FISHING.....	2,238,253,508	1,711,377,034	13,869,824
AGRICULTURAL SERVICES 07.....	1,176,058,551	1,133,950,274	10,379,955
FORESTRY 08.....	265,825,808	251,795,579	1,912,165
FISHING 09.....	526,712,452	106,948,690	565,449
OTHER AGRICULTURE.....	269,656,697	218,682,491	1,012,255
MINING AND QUARRYING.....	297,684,485	287,380,024	1,561,063
METAL MINING 10.....	45,694,777	45,414,204	233,548
SAND AND GRAVEL 144.....	52,787,332	52,532,785	278,057
OTHER MINING AND QUARRYING.....	199,202,376	189,433,035	1,049,458
CONTRACT CONSTRUCTION.....	17,300,749,722	15,650,142,495	80,271,487
GENERAL BUILDING CONTRACTORS 15.....	6,968,031,372	6,397,776,169	31,875,823
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	2,312,509,043	2,095,855,051	11,224,691
SPECIAL TRADE CONTRACTORS 17.....	8,020,209,307	7,156,511,275	37,170,973
PLUMBING AND HEATING 171.....	1,655,833,345	1,536,788,428	8,070,500
ELECTRICAL 173.....	1,542,699,832	1,456,732,750	7,732,956
MASONRY 174.....	844,132,605	791,852,328	3,947,334
OTHER TRADE CONTRACTORS.....	3,977,543,525	3,371,137,769	17,420,183
MANUFACTURING.....	57,531,200,250	51,082,737,978	267,115,487
FOOD PRODUCTS 20.....	8,326,172,017	7,121,062,023	28,215,078
MEAT PRODUCTS 201.....	1,494,733,952	1,423,722,916	2,330,353
DAIRY PRODUCTS 202.....	1,024,512,525	960,926,247	4,593,265
CANNING AND PRESERVING 203.....	1,763,994,422	1,662,293,174	6,692,724
GRAIN MILL PRODUCTS 204.....	738,797,505	675,508,881	3,261,195
BAKERY PRODUCTS 205.....	436,145,447	358,956,840	1,811,768
CONFECTIONERY PRODUCTS 206.....	87,576,315	61,001,010	295,246
BEVERAGES 208.....	929,915,802	703,149,737	3,584,866
MISCELLANEOUS FOOD PRODUCTS.....	1,850,496,049	1,275,503,218	5,645,661
APPAREL AND TEXTILES 22, 23.....	528,715,982	383,005,625	1,941,730
MEN'S, YOUTHS', AND BOYS' 231, 232....	136,518,766	94,754,468	485,513
WOMEN'S, MISSES', & JUNIORS' 233, 234..	62,439,559	54,140,756	273,499
OTHER APPAREL AND TEXTILES.....	329,757,657	234,110,401	1,182,718
LUMBER AND WOOD PRODUCTS 24.....	8,701,408,723	7,278,856,496	38,683,631
LOGGING CAMPS AND CONTRACTORS 241.....	2,343,306,300	1,369,059,179	7,245,433
SAWMILLS AND PLANING MILLS 242.....	3,556,760,190	3,434,665,765	18,758,011
OTHER WOOD PRODUCTS.....	2,801,342,233	2,475,131,552	12,680,187
FURNITURE AND FIXTURES 25.....	308,692,780	253,140,093	1,320,450
HOUSEHOLD FURNITURE 251.....	119,675,608	100,435,606	509,322
OTHER FURNITURE AND FIXTURES.....	189,017,172	152,704,487	811,128
PAPER AND ALLIED PRODUCTS 26.....	3,400,413,734	3,038,328,723	15,487,436
PULP/PAPER MILLS 261, 262, 263.....	2,683,456,616	2,395,769,741	12,212,829
PAPERBOARD CONTAINERS 265.....	298,306,337	274,449,585	1,401,406
CONVERTED PAPER PRODUCTS 267.....	418,650,781	368,109,397	1,873,201
PRINTING, PUBLISHING, ETC. 27.....	2,588,644,140	2,310,939,587	16,280,108
NEWSPAPERS 271.....	911,517,759	809,866,828	4,177,411
PERIODICALS AND BOOKS 272-274.....	744,537,671	647,882,480	7,783,054
COMMERCIAL PRINTING 275.....	864,609,450	794,000,264	3,999,729
OTHER PRINTING.....	67,979,260	59,190,015	319,914
CHEMICALS AND ALLIED PRODUCTS 28.....	1,299,923,861	1,162,275,231	6,045,292
CHEMICALS AND PLASTICS 281, 282.....	567,928,545	476,897,593	2,481,638
DRUGS 283.....	43,334,234	41,663,071	239,480
OTHER CHEMICAL PRODUCTS 284-289.....	688,661,082	643,714,567	3,324,174
PETROLEUM REFINING 29.....	386,133,439	339,208,105	1,707,467
RUBBER AND PLASTICS PRODUCTS 30.....	688,332,242	589,664,577	2,980,405
LEATHER AND LEATHER PRODUCTS 31.....	64,474,272	18,337,593	96,411
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,136,174,556	952,352,551	4,830,635
PRIMARY METAL INDUSTRIES 33.....	3,779,003,283	3,455,781,019	17,545,963
IRON & STEEL FOUNDRIES, MILLS 331, 332.	539,942,558	458,185,664	2,330,174
PRIMARY SMELTING/NONFERRIOUS METALS 333.	1,896,785,255	1,884,611,883	9,540,424
FOUNDRIES, NONFERRIOUS METALS 334-339...	1,342,275,470	1,112,983,472	5,675,365
FABRICATED METAL PRODUCTS 34.....	1,553,495,656	1,326,408,483	6,715,991
CANS 341.....	256,604,262	244,002,063	1,234,613
STRUCTURAL PRODUCTS 344.....	640,324,104	539,830,964	2,721,657

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	GROSS	TAXABLE	
OTHER FABRICATED METAL PRODUCTS.....	656,567,290	542,575,456	2,759,721
MACHINERY, EXCEPT ELECTRIC 35.....	2,618,003,303	2,150,856,336	11,726,779
FARM MACHINERY AND EQUIPMENT 352.....	23,777,795	20,734,335	104,496
CONSTRUCTION & HANDLING EQUIPMENT 353..	256,658,870	229,464,101	1,241,180
SPECIAL INDUSTRIAL MACHINERY 355.....	438,070,463	361,691,536	1,948,509
OTHER MACHINERY.....	1,899,496,175	1,538,966,364	8,432,594
ELECTRICAL MACHINERY AND SUPPLIES 36....	2,475,518,095	2,371,879,492	12,192,819
TRANSPORTATION EQUIPMENT 37.....	17,481,988,631	16,460,568,438	91,591,136
MOTOR VEHICLES AND EQUIPMENT 371.....	221,980,841	192,796,836	974,487
AIRCRAFT AND PARTS 372.....	15,150,895,711	14,317,937,671	80,420,890
SHIP AND BOAT BUILDINGS 373.....	629,971,013	527,659,626	2,688,084
OTHER TRANSPORTATION EQUIPMENT 374-379.	1,479,141,066	1,422,174,305	7,507,675
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	1,561,180,047	1,373,852,248	7,141,234
MISCELLANEOUS MANUFACTURING 39.....	632,925,489	496,221,358	2,612,922
TRANSPORTATION AND ALLIED SERVICES.....	3,506,427,860	2,785,623,605	22,492,098
RAILROADS 40.....	72,934,639	72,840,979	762,132
LOCAL AND SUBURBAN TRANSIT 41.....	168,215,142	125,628,618	2,413,023
MOTOR FREIGHT AND WAREHOUSING 42.....	1,104,948,301	920,282,746	7,150,118
WATER TRANSPORTATION 44.....	906,147,059	697,538,422	4,842,945
AIR TRANSPORTATION SERVICES 45.....	392,030,862	308,107,036	2,326,196
TRANSPORTATION SERVICES 46, 47.....	862,151,857	661,225,804	4,997,684
COMMUNICATION AND UTILITIES.....	7,990,844,259	7,196,381,223	66,809,667
COMMUNICATION 48.....	5,422,891,801	4,801,583,254	34,930,618
ELECTRIC COMPANIES 491.....	226,861,915	225,504,845	2,606,642
GAS COMPANIES 492.....	13,182,665	12,703,574	141,727
WATER COMPANIES 494.....	228,293,626	209,332,690	4,084,480
OTHER UTILITIES.....	2,099,614,252	1,947,256,860	25,046,200
WHOLESALE TRADE.....	80,831,776,379	57,645,691,186	288,077,026
DURABLE GOODS 50.....	41,582,999,844	28,427,604,224	149,464,812
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	6,457,762,335	5,294,121,130	27,252,619
FURNITURE AND HOME FURNISHINGS 502....	1,211,899,015	1,028,291,472	5,319,633
LUMBER AND CONSTRUCTION MATERIALS 503..	4,002,492,787	2,865,905,577	14,573,998
SPORTING, RECREATIONAL EQUIPMENT 504...	8,977,644,343	5,136,196,018	27,567,284
ELECTRICAL GOODS 506.....	6,114,358,011	4,417,687,641	24,143,634
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	1,993,261,640	1,576,260,347	8,239,415
MACHINERY AND EQUIPMENT 508.....	7,412,526,413	5,619,468,676	28,797,252
OTHER WHOLESALERS 505, 509.....	5,413,055,300	2,489,673,363	13,570,977
NONDURABLE GOODS 51.....	39,248,776,535	29,218,086,962	138,612,214
PAPER AND PAPER PRODUCTS 511.....	2,811,337,231	2,295,166,089	11,729,891
DRUGS AND SUNDRIES 512.....	2,839,338,082	2,522,015,778	12,931,472
APPAREL, PIECE GOODS AND NOTIONS 513...	1,423,681,790	828,046,760	4,403,977
GROCERIES AND RELATED PRODUCTS 514....	12,044,335,339	7,166,929,340	36,500,533
FARM-PRODUCT RAW MATERIALS 515.....	2,778,476,085	2,233,679,576	1,694,958
CHEMICALS AND ALLIED PRODUCTS 516.....	2,387,213,311	2,148,365,847	10,902,639
PETROLEUM AND PETROLEUM PRODUCTS 517...	8,671,636,866	7,343,481,947	37,258,302
MISCELLANEOUS NONDURABLE GOODS.....	6,292,757,831	4,680,401,625	23,190,442
RETAIL TRADE.....	59,655,408,873	52,913,615,398	269,230,233
BLDG. MATERIALS, HARDWARE 52.....	4,366,415,370	4,035,222,849	19,807,967
LUMBER AND BLDG. MATERIALS 521.....	2,116,769,969	1,865,093,359	9,178,975
PAINT, GLASS, WALLPAPER 523.....	283,386,276	274,760,334	1,348,244
HARDWARE STORES 525.....	1,231,081,050	1,203,075,813	5,759,407
NURSERIES, GARDEN SUPPLIES 526.....	314,326,977	291,743,444	1,534,506
MOBILE HOME DEALERS 527.....	420,851,098	400,549,899	1,986,835
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	5,867,115,808	5,716,054,520	28,027,945
DEPARTMENT STORES 531.....	3,336,680,493	3,218,482,413	15,656,594
VARIETY STORES 533.....	1,784,217,597	1,763,134,267	8,847,237
OTHER GENERAL MERCHANDISE.....	746,217,718	734,437,840	3,524,114
FOOD STORES 54.....	11,843,397,038	11,242,854,134	54,504,216
GROCERY STORES 541.....	10,981,212,115	10,526,834,123	51,079,338
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	374,903,286	269,528,162	1,110,257
CANDY, NUT AND CONFECTIONERY 544.....	70,109,099	67,277,090	344,122

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	GROSS	TAXABLE	
DAIRY PRODUCTS 545.....	32,904,989	29,218,408	221,459
BAKERIES 546.....	139,833,721	136,873,879	683,339
OTHER FOOD STORES 549.....	244,433,828	213,122,472	1,065,701
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	14,801,836,793	13,287,581,527	67,105,024
AUTO DEALERS (NEW & USED) 551, 552.....	9,249,393,722	8,848,462,486	44,930,174
ACCESSORY DEALERS 553.....	1,386,585,199	1,248,243,369	6,291,294
SERVICE STATIONS 554.....	2,971,170,004	2,245,365,547	10,981,867
MARINE, AIRCRAFT, ETC.....	1,194,687,868	945,510,125	4,901,689
APPAREL AND ACCESSORIES 56.....	3,416,879,097	1,922,445,913	9,482,896
CLOTHING 561-565.....	2,853,825,923	1,443,821,879	7,126,081
SHOES 566.....	252,163,238	244,605,158	1,190,036
OTHER ACCESSORIES 569.....	310,889,936	234,018,876	1,166,779
FURNITURE, FURNISHINGS & EQUIPMENT 57....	5,315,272,545	4,330,619,526	24,160,097
FURNITURE 571.....	1,607,172,013	1,451,335,176	7,331,615
APPLIANCES 572.....	534,521,807	502,628,470	2,475,273
ELECTRONICS/MUSIC STORES 573.....	3,173,578,725	2,376,655,880	14,353,209
EATING AND DRINKING PLACES 58.....	5,220,408,198	5,044,089,496	27,009,996
MISCELLANEOUS RETAIL 59.....	8,824,084,024	7,334,747,433	39,132,092
DRUG STORES 591.....	1,926,031,572	1,794,872,203	8,684,142
MISCELLANEOUS SHOPPING GOODS 594.....	2,997,638,849	2,437,863,253	12,238,668
NONSTORE RETAILERS 596.....	1,127,556,261	789,568,649	4,957,830
FUEL AND ICE 598.....	460,136,195	390,691,863	1,958,085
OTHER RETAIL STORES.....	2,312,721,147	1,921,751,465	11,293,367
FINANCE, INSURANCE AND REAL ESTATE.....	14,517,587,709	9,943,805,920	153,636,610
FINANCE 60-62.....	9,708,155,489	6,323,209,681	101,070,610
INSURANCE 63-64.....	2,356,632,128	1,551,691,366	19,105,549
REAL ESTATE 65-66.....	1,797,548,598	1,722,375,242	29,689,102
OTHER FINANCE 67.....	655,251,494	346,529,631	3,771,349
SERVICES AND OTHER BUSINESS.....	45,614,164,227	37,774,325,336	509,742,253
HOTELS, MOTELS, ETC. 70.....	1,257,726,339	1,234,205,365	7,497,454
PERSONAL SERVICES 72.....	1,170,537,967	1,141,006,302	13,380,631
LAUNDRIES, CLEANERS 721.....	447,086,091	436,339,525	2,943,448
PHOTOGRAPHIC STUDIOS 722.....	115,470,666	111,929,378	859,232
BARBER AND BEAUTY SHOPS 723, 724.....	382,194,551	379,830,974	6,948,694
FUNERAL SERVICES 726.....	95,767,037	93,864,744	1,344,346
OTHER PERSONAL SERVICES.....	130,019,622	119,041,681	1,284,911
BUSINESS SERVICES 73.....	16,304,739,960	12,702,980,556	132,494,527
ADVERTISING 731.....	465,638,304	369,268,528	6,014,879
CREDIT AND COLLECTION AGENCIES 732.....	113,210,968	109,104,555	1,926,136
SERVICES TO DWELLINGS AND BLDGS. 734....	441,596,498	412,290,473	6,461,019
COMPUTER SERVICES 737.....	7,715,784,289	5,893,910,501	60,569,888
OTHER BUSINESS SERVICES.....	7,568,509,901	5,918,406,499	57,522,605
AUTOMOTIVE REPAIR, SERVICES 75.....	2,812,499,819	2,667,277,907	13,575,903
RENTAL AND LEASING 751.....	1,105,010,261	1,045,323,706	5,233,844
REPAIR SHOPS 753.....	1,402,086,889	1,334,157,801	6,695,225
OTHER AUTOMOTIVE SERVICES.....	305,402,669	287,796,400	1,646,834
MISCELLANEOUS REPAIR SERVICES 76.....	1,000,669,994	927,239,482	5,247,833
MOTION PICTURE THEATERS & PRODUCTION 78..	567,250,785	440,114,522	5,007,057
AMUSEMENT AND RECREATION SERVICES 79.....	1,412,717,298	1,130,468,497	13,560,974
MEDICAL AND HEALTH SERVICES 80.....	10,342,524,667	9,016,910,978	160,386,987
DRS/OTHER PRACTITIONERS 801, 803, 804..	4,443,170,141	3,903,414,823	76,625,898
DENTISTS 802.....	1,341,035,962	1,336,547,748	27,890,075
HOSPITALS 806.....	2,996,318,802	2,439,182,476	29,815,940
LABORATORIES 807.....	453,301,513	387,126,023	7,591,132
OTHER HEALTH SERVICES.....	1,108,698,249	950,639,908	18,463,942
LEGAL SERVICES 81.....	1,850,532,771	1,790,705,002	44,316,936
OTHER SERVICES 82-89.....	8,710,037,595	6,567,355,654	112,030,250
ENGINEERS AND ARCHITECTS 871.....	2,536,654,723	2,148,572,675	41,046,066
ACCOUNTANTS AND BOOKKEEPERS 872.....	922,085,725	826,130,109	18,370,889
GOVERNMENT 91-97.....	108,974,218	100,991,802	1,744,300
OTHER BUSINESS 00,98-99.....	75,952,814	55,069,269	499,401
TOTAL ALL INDUSTRIES .....	\$289,484,097,272	\$236,991,080,199	\$1,672,805,748