

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (SIC)  
CALENDAR 1996

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX GROSS	TAXABLE	ACCRUED B&O TAX
AGRICULTURE, FORESTRY AND FISHING.....	2,124,153,019	1,637,133,819	13,094,700
AGRICULTURAL SERVICES 07.....	1,149,301,953	1,096,700,393	9,786,363
FORESTRY 08.....	241,295,986	224,534,776	1,616,250
FISHING 09.....	467,813,342	103,492,332	613,534
OTHER AGRICULTURE.....	265,741,738	212,406,318	1,078,553
MINING AND QUARRYING.....	406,776,132	394,949,869	2,039,361
METAL MINING 10.....	61,856,006	61,712,426	313,895
SAND AND GRAVEL 144.....	87,920,103	87,264,538	457,196
OTHER MINING AND QUARRYING.....	257,000,023	245,972,905	1,268,270
CONTRACT CONSTRUCTION.....	18,217,724,743	16,263,781,935	82,534,773
GENERAL BUILDING CONTRACTORS 15.....	7,366,793,439	6,626,339,732	32,884,065
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	2,373,747,947	2,164,759,476	11,394,195
SPECIAL TRADE CONTRACTORS 17.....	8,477,183,357	7,472,682,727	38,256,513
PLUMBING AND HEATING 171.....	1,806,430,439	1,612,031,103	8,292,119
ELECTRICAL 173.....	1,586,762,860	1,476,959,608	7,673,479
MASONRY 174.....	893,331,177	825,479,089	4,096,179
OTHER TRADE CONTRACTORS.....	4,190,658,881	3,558,212,927	18,194,736
MANUFACTURING.....	64,785,678,399	57,823,313,692	300,081,022
FOOD PRODUCTS 20.....	8,787,130,534	7,520,924,090	29,568,607
MEAT PRODUCTS 201.....	1,611,055,633	1,532,650,472	2,503,725
DAIRY PRODUCTS 202.....	1,059,818,394	997,711,635	4,777,006
CANNING AND PRESERVING 203.....	1,869,588,894	1,760,189,000	7,014,654
GRAIN MILL PRODUCTS 204.....	791,042,077	741,015,595	3,526,262
BAKERY PRODUCTS 205.....	346,272,015	324,646,828	1,637,819
CONFECTIONERY PRODUCTS 206.....	90,490,232	62,514,666	299,170
BEVERAGES 208.....	980,924,773	732,021,211	3,720,346
MISCELLANEOUS FOOD PRODUCTS.....	2,037,938,516	1,370,174,683	6,089,625
APPAREL AND TEXTILES 22, 23.....	606,332,114	422,392,052	2,139,191
MEN'S, YOUTHS', AND BOYS' 231, 232....	159,604,294	116,300,592	597,050
WOMEN'S, MISSES', & JUNIORS' 233, 234..	76,093,674	68,819,140	347,738
OTHER APPAREL AND TEXTILES.....	370,634,146	237,272,320	1,194,403
LUMBER AND WOOD PRODUCTS 24.....	8,455,724,311	7,023,699,512	36,972,709
LOGGING CAMPS AND CONTRACTORS 241....	2,318,060,224	1,432,626,249	7,511,515
SAWMILLS AND PLANING MILLS 242.....	3,464,918,722	3,326,456,185	17,871,846
OTHER WOOD PRODUCTS.....	2,672,745,365	2,264,617,078	11,589,348
FURNITURE AND FIXTURES 25.....	323,369,873	264,643,068	1,357,927
HOUSEHOLD FURNITURE 251.....	122,048,924	101,120,426	507,889
OTHER FURNITURE AND FIXTURES.....	201,320,949	163,522,642	850,038
PAPER AND ALLIED PRODUCTS 26.....	3,254,249,529	2,863,749,870	14,559,244
PULP/PAPER MILLS 261, 262, 263.....	2,559,816,060	2,253,586,765	11,458,184
PAPERBOARD CONTAINERS 265.....	306,938,887	272,377,451	1,384,293
CONVERTED PAPER PRODUCTS 267.....	387,494,582	337,785,654	1,716,767
PRINTING, PUBLISHING, ETC. 27.....	2,707,244,939	2,317,163,537	15,246,995
NEWSPAPERS 271.....	993,010,099	817,654,716	4,204,809
PERIODICALS AND BOOKS 272-274.....	755,440,166	639,972,629	6,680,297
COMMERCIAL PRINTING 275.....	875,269,771	784,488,147	3,964,109
OTHER PRINTING.....	83,524,903	75,048,045	397,780
CHEMICALS AND ALLIED PRODUCTS 28.....	1,432,185,325	1,261,936,794	6,578,785
CHEMICALS AND PLASTICS 281, 282.....	630,352,285	518,075,312	2,672,217
DRUGS 283.....	58,153,174	56,027,494	296,826
OTHER CHEMICAL PRODUCTS 284-289.....	743,679,866	687,833,988	3,609,742
PETROLEUM REFINING 29.....	1,275,143,079	1,195,481,840	6,035,055
RUBBER AND PLASTICS PRODUCTS 30.....	673,321,753	588,567,605	2,986,500
LEATHER AND LEATHER PRODUCTS 31.....	63,676,608	17,420,169	87,987
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,064,464,048	896,391,606	4,534,600
PRIMARY METAL INDUSTRIES 33.....	3,941,230,777	3,608,433,708	18,308,888
IRON & STEEL FOUNDRIES, MILLS 331, 332.	584,174,055	500,711,908	2,532,666
PRIMARY SMELTING/NONFERROUS METALS 333.	1,976,400,058	1,963,094,741	9,937,543
FOUNDRIES, NONFERROUS METALS 334-339...	1,380,656,664	1,144,627,059	5,838,679
FABRICATED METAL PRODUCTS 34.....	1,868,299,322	1,549,567,489	7,855,276
CANS 341.....	329,632,274	295,575,588	1,495,573
STRUCTURAL PRODUCTS 344.....	788,586,811	653,439,452	3,295,838

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OTHER FABRICATED METAL PRODUCTS.....	750,080,237	600,552,449	3,063,865
MACHINERY, EXCEPT ELECTRIC 35.....	2,896,640,849	2,321,964,117	12,348,397
FARM MACHINERY AND EQUIPMENT 352.....	26,373,308	22,331,186	111,900
CONSTRUCTION & HANDLING EQUIPMENT 353..	369,970,267	340,328,679	1,762,299
SPECIAL INDUSTRIAL MACHINERY 355.....	526,295,443	426,695,436	2,258,605
OTHER MACHINERY.....	1,974,001,831	1,532,608,816	8,215,593
ELECTRICAL MACHINERY AND SUPPLIES 36.....	2,657,182,175	2,497,783,493	12,752,537
TRANSPORTATION EQUIPMENT 37.....	22,483,493,119	21,529,129,850	118,681,001
MOTOR VEHICLES AND EQUIPMENT 371.....	219,394,191	181,727,622	917,920
AIRCRAFT AND PARTS 372.....	20,492,918,662	19,733,680,768	109,383,230
SHIP AND BOAT BUILDINGS 373.....	667,488,865	565,640,813	2,856,436
OTHER TRANSPORTATION EQUIPMENT 374-379.	1,103,691,401	1,048,080,647	5,523,415
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	1,592,342,924	1,395,409,229	7,263,174
MISCELLANEOUS MANUFACTURING 39.....	703,647,120	548,655,663	2,804,149
TRANSPORTATION AND ALLIED SERVICES.....	3,648,287,059	2,903,359,149	21,949,651
RAILROADS 40.....	43,770,035	43,769,994	468,138
LOCAL AND SUBURBAN TRANSIT 41.....	194,545,895	145,230,857	2,522,996
MOTOR FREIGHT AND WAREHOUSING 42.....	1,110,347,807	951,894,102	7,081,291
WATER TRANSPORTATION 44.....	934,285,096	720,202,726	4,706,135
AIR TRANSPORTATION SERVICES 45.....	446,979,220	332,652,352	2,352,515
TRANSPORTATION SERVICES 46, 47.....	918,359,006	709,609,118	4,818,576
COMMUNICATION AND UTILITIES.....	8,427,736,070	7,593,669,644	65,087,722
COMMUNICATION 48.....	5,752,225,583	5,109,994,957	34,990,374
ELECTRIC COMPANIES 491.....	226,907,396	224,280,604	2,485,346
GAS COMPANIES 492.....	17,571,968	16,723,711	209,966
WATER COMPANIES 494.....	252,868,978	222,937,366	3,831,105
OTHER UTILITIES.....	2,178,162,145	2,019,733,006	23,570,931
WHOLESALE TRADE.....	86,017,096,289	60,589,465,221	301,571,308
DURABLE GOODS 50.....	45,484,615,949	30,554,404,350	158,693,997
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	6,927,840,797	5,550,494,053	28,365,457
FURNITURE AND HOME FURNISHINGS 502....	1,321,236,724	1,117,925,103	5,739,337
LUMBER AND CONSTRUCTION MATERIALS 503..	4,379,497,368	3,169,618,622	16,092,292
SPORTING, RECREATIONAL EQUIPMENT 504...	10,762,316,652	5,810,854,518	30,632,141
ELECTRICAL GOODS 506.....	6,661,970,960	4,859,241,443	25,747,828
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	2,060,415,954	1,648,578,065	8,537,837
MACHINERY AND EQUIPMENT 508.....	7,623,104,864	5,852,311,909	29,784,699
OTHER WHOLESALERS 505, 509.....	5,748,232,630	2,545,380,637	13,794,406
NONDURABLE GOODS 51.....	40,532,480,340	30,035,060,871	142,877,311
PAPER AND PAPER PRODUCTS 511.....	2,500,877,363	2,086,477,238	10,634,835
DRUGS AND SUNDRIES 512.....	3,038,502,865	2,701,090,339	13,781,445
APPAREL, PIECE GOODS AND NOTIONS 513...	1,440,629,901	842,989,623	4,402,609
GROCERIES AND RELATED PRODUCTS 514....	12,072,529,335	7,143,227,604	35,833,656
FARM-PRODUCT RAW MATERIALS 515.....	2,879,910,556	2,196,996,274	1,561,278
CHEMICALS AND ALLIED PRODUCTS 516.....	2,400,934,399	2,135,582,910	10,847,619
PETROLEUM AND PETROLEUM PRODUCTS 517...	9,594,314,269	8,270,433,140	42,049,035
MISCELLANEOUS NONDURABLE GOODS.....	6,604,781,652	4,658,263,743	23,766,834
RETAIL TRADE.....	63,343,346,460	56,037,342,930	281,851,586
BLDG. MATERIALS, HARDWARE 52.....	4,501,640,050	4,217,163,393	20,671,460
LUMBER AND BLDG. MATERIALS 521.....	2,199,679,105	2,016,620,506	9,919,419
PAINT, GLASS, WALLPAPER 523.....	301,968,897	288,357,675	1,413,635
HARDWARE STORES 525.....	1,254,533,003	1,217,394,070	5,834,154
NURSERIES, GARDEN SUPPLIES 526.....	348,018,652	317,868,919	1,642,035
MOBILE HOME DEALERS 527.....	397,440,393	376,922,223	1,862,217
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	6,256,864,122	6,081,046,244	29,647,898
DEPARTMENT STORES 531.....	3,431,522,067	3,284,682,016	15,864,045
VARIETY STORES 533.....	1,891,509,800	1,874,001,586	9,337,305
OTHER GENERAL MERCHANDISE.....	933,832,255	922,362,642	4,446,548
FOOD STORES 54.....	12,356,528,693	11,742,015,349	56,480,933
GROCERY STORES 541.....	11,483,353,428	11,013,147,079	53,084,175
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	385,458,894	285,552,566	1,099,754
CANDY, NUT AND CONFECTIONERY 544.....	57,537,768	54,500,414	282,597

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DAIRY PRODUCTS 545.....	33,320,025	29,416,787	208,320
BAKERIES 546.....	143,119,447	141,331,683	702,893
OTHER FOOD STORES 549.....	253,739,131	218,066,820	1,103,194
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	16,052,999,677	14,454,101,643	72,336,184
AUTO DEALERS (NEW & USED) 551, 552....	9,940,655,555	9,501,674,784	47,748,436
ACCESSORY DEALERS 553.....	1,482,398,500	1,322,965,751	6,615,806
SERVICE STATIONS 554.....	3,395,652,544	2,661,561,723	13,005,085
MARINE, AIRCRAFT, ETC.....	1,234,293,078	967,899,385	4,966,857
APPAREL AND ACCESSORIES 56.....	3,364,662,877	1,910,740,586	9,355,827
CLOTHING 561-565.....	2,781,016,271	1,428,904,792	7,000,774
SHOES 566.....	253,302,933	247,448,036	1,197,118
OTHER ACCESSORIES 569.....	330,343,673	234,387,758	1,157,935
FURNITURE, FURNISHINGS & EQUIPMENT 57....	5,878,161,205	4,604,765,855	25,266,430
FURNITURE 571.....	1,568,106,180	1,440,059,688	7,202,344
APPLIANCES 572.....	521,197,603	493,176,341	2,458,434
ELECTRONICS/MUSIC STORES 573.....	3,788,857,422	2,671,529,826	15,605,652
EATING AND DRINKING PLACES 58.....	5,367,684,323	5,166,140,265	27,068,928
MISCELLANEOUS RETAIL 59.....	9,564,805,513	7,861,369,595	41,023,926
DRUG STORES 591.....	1,995,180,422	1,843,290,255	8,908,543
MISCELLANEOUS SHOPPING GOODS 594.....	3,039,401,297	2,434,700,666	12,106,314
NONSTORE RETAILERS 596.....	1,255,140,864	806,311,182	4,797,255
FUEL AND ICE 598.....	580,782,559	492,902,093	2,453,640
OTHER RETAIL STORES.....	2,694,300,371	2,284,165,399	12,758,174
FINANCE, INSURANCE AND REAL ESTATE.....	15,776,511,029	10,438,946,756	144,681,024
FINANCE 60-62.....	10,305,677,427	6,644,529,353	98,060,033
INSURANCE 63-64.....	2,801,366,522	1,581,632,534	15,222,181
REAL ESTATE 65-66.....	1,947,674,141	1,878,252,455	28,285,170
OTHER FINANCE 67.....	721,792,939	334,532,414	3,113,640
SERVICES AND OTHER BUSINESS.....	48,739,437,774	39,635,693,360	485,310,847
HOTELS, MOTELS, ETC. 70.....	1,310,787,681	1,283,937,999	7,493,237
PERSONAL SERVICES 72.....	1,196,301,902	1,159,005,286	12,201,508
LAUNDRIES, CLEANERS 721.....	471,852,531	453,191,191	2,928,021
PHOTOGRAPHIC STUDIOS 722.....	115,505,111	112,070,172	784,671
BARBER AND BEAUTY SHOPS 723, 724.....	365,830,844	363,847,824	5,846,712
FUNERAL SERVICES 726.....	103,429,344	101,494,829	1,303,547
OTHER PERSONAL SERVICES.....	139,684,072	128,401,270	1,338,557
BUSINESS SERVICES 73.....	17,855,739,724	13,794,229,929	137,421,188
ADVERTISING 731.....	539,650,194	418,758,907	5,486,920
CREDIT AND COLLECTION AGENCIES 732....	131,813,711	116,419,332	1,793,765
SERVICES TO DWELLINGS AND BLDGS. 734...	450,648,952	417,508,472	5,789,671
COMPUTER SERVICES 737.....	8,488,430,952	6,783,593,001	68,477,883
OTHER BUSINESS SERVICES.....	8,245,195,915	6,057,950,217	55,872,949
AUTOMOTIVE REPAIR, SERVICES 75.....	2,994,088,936	2,826,339,734	14,226,806
RENTAL AND LEASING 751.....	1,157,064,420	1,089,663,783	5,445,066
REPAIR SHOPS 753.....	1,532,473,446	1,444,037,489	7,120,723
OTHER AUTOMOTIVE SERVICES.....	304,551,070	292,638,462	1,661,017
MISCELLANEOUS REPAIR SERVICES 76.....	1,012,044,123	937,714,407	5,154,725
MOTION PICTURE THEATERS & PRODUCTION 78..	622,130,994	470,013,325	4,725,004
AMUSEMENT AND RECREATION SERVICES 79....	1,520,476,971	1,173,504,500	12,624,372
MEDICAL AND HEALTH SERVICES 80.....	10,784,326,405	9,264,785,726	156,637,512
DRS/OTHER PRACTITIONERS 801, 803, 804..	4,606,874,844	3,985,112,437	69,346,797
DENTISTS 802.....	1,432,740,710	1,427,552,819	26,063,623
HOSPITALS 806.....	3,187,719,611	2,507,975,902	37,969,091
LABORATORIES 807.....	471,148,110	390,589,422	6,820,132
OTHER HEALTH SERVICES.....	1,085,843,130	953,555,146	16,437,869
LEGAL SERVICES 81.....	1,896,677,419	1,829,957,778	36,357,112
OTHER SERVICES 82-89.....	9,383,889,729	6,753,442,997	96,531,515
ENGINEERS AND ARCHITECTS 871.....	2,811,958,207	2,307,675,891	34,338,693
ACCOUNTANTS AND BOOKKEEPERS 872.....	991,249,937	831,096,239	15,151,423
GOVERNMENT 91-97.....	113,477,424	104,008,019	1,610,687
OTHER BUSINESS 00,98-99.....	49,496,466	38,753,660	327,181
TOTAL ALL INDUSTRIES .....	\$311,486,746,974	\$253,317,656,375	\$1,698,201,994