

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE AMOUNTS BY INDUSTRY (SIC)
CALENDAR 1998

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX GROSS	TAXABLE	ACCRUED B&O TAX
AGRICULTURE, FORESTRY AND FISHING.....	2,304,700,887	1,878,714,372	13,870,915
AGRICULTURAL SERVICES 07.....	1,400,948,006	1,291,479,650	10,563,789
FORESTRY 08.....	221,144,279	199,818,623	1,403,950
FISHING, HUNTING & TRAPPING 09.....	287,874,381	75,830,049	420,897
OTHER AGRICULTURE.....	394,734,221	311,586,050	1,482,279
MINING AND QUARRYING.....	402,457,672	395,121,526	1,993,167
METAL MINING 10.....	38,197,835	38,173,048	188,698
SAND AND GRAVEL 144.....	145,390,595	144,425,605	747,886
OTHER MINING AND QUARRYING.....	218,869,242	212,522,873	1,056,583
CONTRACT CONSTRUCTION.....	22,552,709,250	20,507,530,514	100,873,710
GENERAL BUILDING CONTRACTORS 15.....	9,404,805,816	8,453,131,489	41,158,958
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	2,826,525,994	2,653,493,239	13,328,269
SPECIAL TRADE CONTRACTORS 17.....	10,321,377,440	9,400,905,786	46,386,483
PLUMBING AND HEATING 171.....	1,954,304,308	1,823,827,392	9,116,062
ELECTRICAL 173.....	1,965,099,790	1,789,108,437	8,849,037
MASONRY 174.....	1,070,798,745	987,202,877	4,761,223
OTHER TRADE CONTRACTORS.....	5,331,174,597	4,800,767,080	23,660,161
MANUFACTURING.....	81,842,786,470	73,305,685,652	353,189,633
FOOD PRODUCTS 20.....	8,604,765,859	7,305,940,406	25,870,491
MEAT PRODUCTS 201.....	1,573,593,820	1,476,014,353	2,327,836
DAIRY PRODUCTS 202.....	1,104,112,252	1,034,217,696	4,541,405
CANNING AND PRESERVING 203.....	1,724,828,689	1,591,812,243	4,939,054
GRAIN MILL PRODUCTS 204.....	814,101,007	719,394,203	3,242,916
BAKERY PRODUCTS 205.....	191,617,258	165,591,982	801,060
CONFECTIONERY PRODUCTS 206.....	85,413,547	64,470,033	291,675
BEVERAGES 208.....	1,119,185,053	817,377,379	3,989,328
MISCELLANEOUS FOOD PRODUCTS.....	1,991,914,233	1,437,062,517	5,737,217
APPAREL AND TEXTILES 22, 23.....	650,272,510	425,143,536	2,064,071
MEN'S, YOUTHS', AND BOYS' 231, 232.....	184,748,504	109,837,645	573,582
WOMEN'S, MISSES', & JUNIORS' 233, 234..	38,959,752	37,173,005	181,025
OTHER APPAREL AND TEXTILES.....	426,564,254	278,132,886	1,345,464
LUMBER AND WOOD PRODUCTS 24.....	7,424,248,693	6,347,899,075	32,142,447
LOGGING CAMPS AND CONTRACTORS 241.....	1,650,355,552	1,286,015,313	6,438,279
SAWMILLS AND PLANING MILLS 242.....	2,877,096,746	2,710,410,431	14,118,223
OTHER WOOD PRODUCTS.....	2,896,796,395	2,351,473,331	11,585,945
FURNITURE AND FIXTURES 25.....	377,200,218	297,963,867	1,459,189
HOUSEHOLD FURNITURE 251.....	139,353,406	115,842,491	561,049
OTHER FURNITURE AND FIXTURES.....	237,846,812	182,121,376	898,140
PAPER AND ALLIED PRODUCTS 26.....	3,177,710,688	2,641,386,966	12,844,012
PULP/PAPER MILLS 261, 262, 263.....	2,328,944,801	1,930,367,541	9,388,819
PAPERBOARD CONTAINERS 265.....	436,475,252	352,077,286	1,721,885
CONVERTED PAPER PRODUCTS 267.....	412,290,635	358,942,139	1,733,308
PRINTING, PUBLISHING, ETC. 27.....	2,756,583,272	2,325,530,669	14,396,398
NEWSPAPERS 271.....	1,067,628,378	889,721,798	4,383,096
PERIODICALS AND BOOKS 272-274.....	694,233,397	569,271,809	5,772,768
COMMERCIAL PRINTING 275.....	892,574,851	771,353,659	6,753,733
OTHER PRINTING.....	102,146,646	95,183,403	486,801
CHEMICALS AND ALLIED PRODUCTS 28.....	1,511,004,659	1,332,640,687	6,571,761
CHEMICALS AND PLASTICS 281, 282.....	640,944,991	548,795,177	2,655,775
DRUGS 283.....	71,044,993	55,922,142	359,638
OTHER CHEMICAL PRODUCTS 284-289.....	799,014,675	727,923,368	3,556,348
PETROLEUM REFINING 29.....	1,258,938,444	1,124,671,020	5,440,965
RUBBER AND PLASTICS PRODUCTS 30.....	684,513,280	598,832,291	2,907,562
LEATHER AND LEATHER PRODUCTS 31.....	69,794,775	17,448,774	84,132
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,279,473,275	1,061,126,521	5,166,270
PRIMARY METAL INDUSTRIES 33.....	3,880,488,670	3,524,304,008	17,088,065
IRON & STEEL FOUNDRIES, MILLS 331, 332.	576,728,826	524,124,714	2,535,871
PRIMARY SMELTING/NONFERROUS METALS 333.	1,931,556,525	1,922,876,932	9,309,476
FOUNDRIES, NONFERROUS METALS 334-339...	1,372,203,319	1,077,302,362	5,242,718
FABRICATED METAL PRODUCTS 34.....	2,138,218,908	1,765,899,872	8,562,424
CANS 341.....	280,760,747	263,737,630	1,276,487
STRUCTURAL PRODUCTS 344.....	837,264,288	691,573,061	3,349,027

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OTHER FABRICATED METAL PRODUCTS.....	1,020,193,873	810,589,181	3,936,910
MACHINERY, EXCEPT ELECTRIC 35.....	3,587,080,822	2,868,449,591	14,238,659
FARM MACHINERY AND EQUIPMENT 352.....	27,021,291	24,515,041	118,273
CONSTRUCTION & HANDLING EQUIPMENT 353..	531,424,607	480,973,730	2,341,207
SPECIAL INDUSTRIAL MACHINERY 355.....	525,113,545	401,691,943	2,004,634
OTHER MACHINERY.....	2,503,521,379	1,961,268,877	9,774,545
ELECTRICAL MACHINERY AND SUPPLIES 36....	2,658,510,671	2,348,101,071	11,472,717
TRANSPORTATION EQUIPMENT 37.....	39,247,860,929	37,556,082,231	184,088,844
MOTOR VEHICLES AND EQUIPMENT 371.....	200,614,682	176,028,575	864,312
AIRCRAFT AND PARTS 372.....	36,798,993,329	35,369,876,409	172,929,520
SHIP AND BOAT BUILDINGS 373.....	684,147,441	564,060,830	2,753,016
OTHER TRANSPORTATION EQUIPMENT 374-379.	1,564,105,477	1,446,116,417	7,541,996
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	1,709,264,002	1,187,529,221	5,882,524
MISCELLANEOUS MANUFACTURING 39.....	826,856,795	576,735,846	2,909,102
TRANSPORTATION AND ALLIED SERVICES.....	3,399,603,666	2,762,900,997	18,416,719
RAILROADS 40.....	46,523,533	46,454,912	438,163
LOCAL AND SUBURBAN TRANSIT 41.....	129,352,880	109,558,223	1,673,499
MOTOR FREIGHT AND WAREHOUSING 42.....	1,101,957,211	1,013,326,403	7,306,720
WATER TRANSPORTATION 44.....	939,477,528	733,970,704	4,136,780
AIR TRANSPORTATION SERVICES 45.....	303,697,349	185,016,974	1,581,898
TRANSPORTATION SERVICES 46, 47.....	878,595,165	674,573,781	3,279,659
COMMUNICATION AND UTILITIES.....	9,106,249,857	7,730,416,387	62,425,592
COMMUNICATION 48.....	6,345,723,603	5,253,776,469	34,542,720
ELECTRIC COMPANIES 491.....	341,798,674	263,685,954	2,626,485
GAS COMPANIES 492.....	3,816,993	3,051,292	20,537
WATER COMPANIES 494.....	326,907,363	293,249,789	4,422,257
OTHER UTILITIES.....	2,088,003,224	1,916,652,883	20,813,593
WHOLESALE TRADE.....	85,339,084,897	63,707,775,904	321,144,689
DURABLE GOODS 50.....	47,314,084,454	35,643,659,696	187,413,331
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	7,996,565,901	6,048,655,562	29,778,394
FURNITURE AND HOME FURNISHINGS 502.....	1,652,964,989	1,424,160,772	7,103,087
LUMBER AND CONSTRUCTION MATERIALS 503..	4,789,379,654	3,588,311,965	17,490,145
PROF/COMM. EQUIP & SUPPLIES 504.....	8,362,318,953	7,124,907,288	38,643,646
ELECTRICAL GOODS 506.....	7,543,791,989	6,051,218,532	37,170,385
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	2,195,801,273	1,759,344,543	8,728,284
MACHINERY AND EQUIPMENT 508.....	8,389,635,007	6,681,747,019	32,821,977
OTHER WHOLESALE 505, 509.....	6,383,626,688	2,965,314,015	15,677,413
NONDURABLE GOODS 51.....	38,025,000,443	28,064,116,208	133,731,358
PAPER AND PAPER PRODUCTS 511.....	1,909,007,031	1,649,801,821	8,018,557
DRUGS AND SUNDRIES 512.....	3,624,185,500	3,053,941,610	14,896,934
APPAREL, PIECE GOODS AND NOTIONS 513...	1,737,012,466	1,023,420,617	5,087,363
GROCERIES AND RELATED PRODUCTS 514....	12,377,001,589	7,779,572,784	36,017,266
FARM-PRODUCT RAW MATERIALS 515.....	1,186,507,399	771,302,377	1,773,126
CHEMICALS AND ALLIED PRODUCTS 516.....	2,808,224,513	2,492,949,284	12,248,383
PETROLEUM AND PETROLEUM PRODUCTS 517...	7,704,728,904	6,547,429,206	32,082,772
MISCELLANEOUS NONDURABLE GOODS.....	6,678,333,041	4,745,698,509	23,606,957
RETAIL TRADE.....	72,991,677,150	63,381,891,090	316,731,662
BLDG. MATERIALS, HARDWARE 52.....	5,021,540,284	4,739,377,164	22,859,261
LUMBER AND BLDG. MATERIALS 521.....	2,532,499,753	2,358,209,201	11,344,163
PAINT, GLASS, WALLPAPER 523.....	369,436,200	353,395,520	1,692,435
HARDWARE STORES 525.....	1,267,854,977	1,232,094,704	5,871,236
NURSERIES, GARDEN SUPPLIES 526.....	401,767,399	362,883,223	1,848,206
MOBILE HOME DEALERS 527.....	449,981,955	432,794,516	2,103,221
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	7,119,291,822	6,904,644,914	34,357,925
DEPARTMENT STORES 531.....	3,564,646,737	3,382,239,616	16,249,022
VARIETY STORES 533.....	2,355,377,049	2,343,383,940	12,480,048
OTHER GENERAL MERCHANDISE.....	1,199,268,036	1,179,021,358	5,628,855
FOOD STORES 54.....	13,376,354,396	12,654,530,540	60,612,325
GROCERY STORES 541.....	12,263,288,112	11,773,810,164	56,482,452
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	336,862,327	231,775,845	977,519
CANDY, NUT AND CONFECTIONERY 544.....	56,664,402	54,190,844	259,820

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DAIRY PRODUCTS 545.....	39,281,855	31,960,212	155,494
BAKERIES 546.....	331,124,187	305,186,507	1,478,291
OTHER FOOD STORES 549.....	349,133,513	257,606,968	1,258,749
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	17,860,696,302	16,005,076,127	78,764,068
AUTO DEALERS (NEW & USED) 551, 552.....	11,310,629,490	10,821,847,253	53,368,028
ACCESSORY DEALERS 553.....	1,995,855,920	1,818,791,889	8,881,267
SERVICE STATIONS 554.....	3,052,984,253	2,194,166,189	10,584,562
MARINE, AIRCRAFT, ETC.....	1,501,226,639	1,170,270,796	5,930,211
APPAREL AND ACCESSORIES 56.....	3,830,173,921	2,024,213,113	9,810,811
CLOTHING 561-565.....	3,217,083,262	1,533,595,465	7,437,890
SHOES 566.....	252,434,244	247,237,824	1,178,262
OTHER ACCESSORIES 569.....	360,656,415	243,379,824	1,194,659
FURNITURE, FURNISHINGS & EQUIPMENT 57....	7,868,848,567	5,761,214,357	31,323,779
FURNITURE 571.....	1,908,480,522	1,759,034,531	8,667,568
APPLIANCES 572.....	592,245,524	575,579,442	2,943,855
ELECTRONICS/MUSIC STORES 573.....	5,368,122,521	3,426,600,384	19,712,356
EATING AND DRINKING PLACES 58.....	5,994,505,856	5,779,230,329	29,724,277
MISCELLANEOUS RETAIL 59.....	11,920,266,002	9,513,604,546	49,279,216
DRUG STORES 591.....	2,237,166,453	2,056,098,583	9,899,057
MISCELLANEOUS SHOPPING GOODS 594.....	3,260,153,511	2,656,837,500	13,088,262
NONSTORE RETAILERS 596.....	1,560,845,506	933,049,561	5,301,713
FUEL DEALERS 598.....	486,118,694	411,871,705	1,988,924
OTHER RETAIL STORES.....	4,375,981,838	3,455,747,197	19,001,260
FINANCE, INSURANCE AND REAL ESTATE.....	16,857,954,333	11,331,753,608	145,944,209
FINANCE 60-62.....	10,047,493,475	6,661,776,698	92,752,516
INSURANCE 63-64.....	3,618,542,066	1,885,130,194	16,409,668
REAL ESTATE 65.....	2,587,309,618	2,410,682,934	33,232,071
OTHER FINANCE 67.....	604,609,174	374,163,782	3,549,954
SERVICES AND OTHER BUSINESS.....	56,251,876,571	45,604,348,712	514,258,416
HOTELS, MOTELS, ETC. 70.....	1,423,546,748	1,390,773,093	7,401,675
PERSONAL SERVICES 72.....	1,333,248,909	1,286,077,684	12,670,892
LAUNDRIES, CLEANERS 721.....	532,501,228	509,279,168	3,282,381
PHOTOGRAPHIC STUDIOS 722.....	123,310,005	119,443,356	764,122
BARBER AND BEAUTY SHOPS 723, 724.....	400,325,614	398,815,815	5,724,824
FUNERAL SERVICES 726.....	112,825,937	110,405,457	1,291,746
OTHER PERSONAL SERVICES.....	164,286,125	148,133,888	1,607,819
BUSINESS SERVICES 73.....	20,397,040,426	15,589,142,276	142,511,552
ADVERTISING 731.....	660,060,050	495,704,749	5,616,321
CREDIT AND COLLECTION AGENCIES 732....	142,756,688	137,563,233	1,870,633
SERVICES TO DWELLINGS AND BLDGS. 734....	512,306,673	482,035,186	5,890,045
COMPUTER SERVICES 737.....	8,056,537,743	6,379,305,662	59,469,282
OTHER BUSINESS SERVICES.....	11,025,379,272	8,094,533,446	69,665,271
AUTOMOTIVE REPAIR, SERVICES 75.....	3,516,578,792	3,330,131,165	16,560,917
RENTAL AND LEASING 751.....	1,357,916,494	1,290,443,989	6,363,292
REPAIR SHOPS 753.....	1,779,435,288	1,673,419,537	8,169,169
OTHER AUTOMOTIVE SERVICES.....	379,227,010	366,267,639	2,028,456
MISCELLANEOUS REPAIR SERVICES 76.....	1,152,804,000	1,061,175,392	5,645,975
MOTION PICTURE THEATERS & PRODUCTION 78..	652,977,969	530,740,641	4,972,640
AMUSEMENT AND RECREATION SERVICES 79....	1,684,125,586	1,353,812,121	12,979,716
MEDICAL AND HEALTH SERVICES 80.....	12,738,336,721	10,708,465,701	164,964,797
DRS/OTHER PRACTITIONERS 801, 803, 804..	5,494,406,222	4,584,018,795	71,081,867
DENTISTS 802.....	1,669,819,229	1,663,093,109	26,990,607
HOSPITALS 806.....	3,817,995,027	3,053,860,688	45,437,249
LABORATORIES 807.....	518,057,077	410,940,607	6,114,670
OTHER HEALTH SERVICES.....	1,238,059,166	996,552,502	15,340,404
LEGAL SERVICES 81.....	2,176,533,119	2,102,939,763	36,485,072
OTHER SERVICES 82-89.....	10,952,184,762	8,084,504,725	108,114,020
ENGINEERS AND ARCHITECTS 871.....	2,947,264,166	2,480,565,223	36,323,608
ACCOUNTANTS AND BOOKKEEPERS 872.....	1,215,626,333	1,051,654,091	17,069,738
GOVERNMENT 91-97.....	138,354,820	117,689,046	1,571,670
OTHER BUSINESS 00,99.....	86,144,719	48,897,105	379,490
TOTAL ALL INDUSTRIES.....	351,049,100,753	290,606,138,762	1,848,848,712