

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE AMOUNTS BY INDUSTRY (SIC)
CALENDAR 1999

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
	GROSS	TAXABLE	
AGRICULTURE, FORESTRY AND FISHING.....	\$2,598,918,324	\$2,007,965,611	\$13,989,644
AGRICULTURAL SERVICES 07.....	1,497,248,955	1,342,207,664	10,421,285
FORESTRY 08.....	304,162,342	208,929,952	1,394,174
FISHING, HUNTING & TRAPPING 09.....	331,712,049	90,589,988	479,123
OTHER AGRICULTURE.....	465,794,978	366,238,007	1,695,062
MINING AND QUARRYING.....	399,159,047	392,395,539	2,016,744
METAL MINING 10.....	36,001,296	35,892,172	175,524
SAND AND GRAVEL 144.....	149,624,422	148,962,571	815,886
OTHER MINING AND QUARRYING.....	213,533,329	207,540,796	1,025,334
CONTRACT CONSTRUCTION.....	24,719,708,680	22,644,691,311	110,969,446
GENERAL BUILDING CONTRACTORS 15.....	10,378,244,980	9,416,989,922	45,671,229
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	2,994,170,891	2,834,517,751	14,190,770
SPECIAL TRADE CONTRACTORS 17.....	11,347,292,809	10,393,183,638	51,107,447
PLUMBING AND HEATING 171.....	2,150,151,226	2,006,609,403	9,954,543
ELECTRICAL 173.....	2,264,305,683	2,060,630,297	10,158,163
MASONRY 174.....	1,182,506,902	1,090,112,007	5,274,109
OTHER TRADE CONTRACTORS.....	5,750,328,998	5,235,831,931	25,720,632
MANUFACTURING.....	85,868,655,110	76,171,537,168	368,687,192
FOOD PRODUCTS 20.....	8,906,124,545	7,629,270,782	25,195,998
MEAT PRODUCTS 201.....	1,690,162,457	1,590,240,234	2,413,684
DAIRY PRODUCTS 202.....	1,222,867,614	1,150,125,306	4,787,236
CANNING AND PRESERVING 203.....	1,879,024,535	1,722,908,072	4,547,957
GRAIN MILL PRODUCTS 204.....	790,238,988	707,176,213	3,176,656
BAKERY PRODUCTS 205.....	195,750,506	170,387,753	823,074
CONFECTIONERY PRODUCTS 206.....	99,127,277	81,095,622	376,066
BEVERAGES 208.....	962,519,013	700,298,572	3,418,253
MISCELLANEOUS FOOD PRODUCTS.....	2,066,434,155	1,507,039,010	5,653,072
APPAREL AND TEXTILES 22, 23.....	611,795,270	396,234,915	1,868,746
MEN'S, YOUTHS', AND BOYS' 231, 232....	185,132,588	92,557,134	448,383
WOMEN'S, MISSES', & JUNIORS' 233, 234..	21,113,515	19,713,273	96,664
OTHER APPAREL AND TEXTILES.....	405,549,167	283,964,508	1,323,699
LUMBER AND WOOD PRODUCTS 24.....	8,149,376,696	6,989,077,614	35,140,759
LOGGING CAMPS AND CONTRACTORS 241.....	1,761,953,899	1,385,416,200	6,904,268
SAWMILLS AND PLANING MILLS 242.....	3,112,957,126	2,978,193,177	15,423,180
OTHER WOOD PRODUCTS.....	3,274,465,671	2,625,468,237	12,813,311
FURNITURE AND FIXTURES 25.....	440,151,487	335,988,458	1,639,915
HOUSEHOLD FURNITURE 251.....	154,739,123	125,081,818	603,984
OTHER FURNITURE AND FIXTURES.....	285,412,364	210,906,640	1,035,931
PAPER AND ALLIED PRODUCTS 26.....	3,450,216,195	2,799,609,898	13,597,952
PULP/PAPER MILLS 261, 262, 263.....	2,561,638,579	2,074,858,037	10,080,450
PAPERBOARD CONTAINERS 265.....	482,009,739	381,273,410	1,857,389
CONVERTED PAPER PRODUCTS 267.....	406,567,877	343,478,451	1,660,113
PRINTING, PUBLISHING, ETC. 27.....	3,116,445,345	2,463,594,558	14,143,463
NEWSPAPERS 271.....	1,354,688,491	971,827,262	4,782,900
PERIODICALS AND BOOKS 272-274.....	667,050,786	532,864,498	4,699,508
COMMERCIAL PRINTING 275.....	980,373,513	853,452,819	4,140,294
OTHER PRINTING.....	114,332,555	105,449,979	520,761
CHEMICALS AND ALLIED PRODUCTS 28.....	1,504,427,133	1,289,326,374	6,311,392
CHEMICALS AND PLASTICS 281, 282.....	653,457,226	535,587,030	2,592,054
DRUGS 283.....	79,748,933	61,580,942	328,000
OTHER CHEMICAL PRODUCTS 284-289.....	771,220,974	692,158,402	3,391,338
PETROLEUM REFINING 29.....	1,886,796,201	1,557,420,258	7,534,714
RUBBER AND PLASTICS PRODUCTS 30.....	705,959,459	618,490,216	3,093,842
LEATHER AND LEATHER PRODUCTS 31.....	83,641,184	20,357,680	98,209
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,319,963,412	1,100,327,925	5,357,145
PRIMARY METAL INDUSTRIES 33.....	3,713,021,287	3,335,916,772	16,214,007
IRON & STEEL FOUNDRIES, MILLS 331, 332.	564,520,539	514,747,460	2,536,094
PRIMARY SMELTING/NONFERROUS METALS 333.	1,793,097,508	1,789,536,577	8,669,198
FOUNDRIES, NONFERROUS METALS 334-339...	1,355,403,240	1,031,632,735	5,008,715
FABRICATED METAL PRODUCTS 34.....	2,070,134,830	1,739,198,074	8,441,710
CANS 341.....	316,109,151	277,411,993	1,342,672
STRUCTURAL PRODUCTS 344.....	912,962,890	744,009,416	3,611,349

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	GROSS	TAXABLE	
OTHER FABRICATED METAL PRODUCTS.....	841,062,789	717,776,665	3,487,689
MACHINERY, EXCEPT ELECTRIC 35.....	3,988,133,273	3,194,329,985	15,549,352
FARM MACHINERY AND EQUIPMENT 352.....	29,363,063	26,057,527	125,889
CONSTRUCTION & HANDLING EQUIPMENT 353..	826,801,498	784,770,298	3,811,248
SPECIAL INDUSTRIAL MACHINERY 355.....	617,676,926	400,232,755	1,939,362
OTHER MACHINERY.....	2,514,291,786	1,983,269,405	9,672,853
ELECTRICAL MACHINERY AND SUPPLIES 36....	2,279,115,839	2,069,142,318	10,181,312
TRANSPORTATION EQUIPMENT 37.....	40,670,581,474	38,675,799,584	194,717,217
MOTOR VEHICLES AND EQUIPMENT 371.....	193,249,701	172,538,305	848,031
AIRCRAFT AND PARTS 372.....	37,815,423,857	36,098,777,659	181,689,667
SHIP AND BOAT BUILDINGS 373.....	821,238,919	677,456,955	3,291,101
OTHER TRANSPORTATION EQUIPMENT 374-379.	1,840,668,997	1,727,026,665	8,888,418
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	1,869,003,723	1,250,691,275	6,126,741
MISCELLANEOUS MANUFACTURING 39.....	1,103,767,757	706,760,482	3,474,718
<u>TRANSPORTATION AND ALLIED SERVICES.....</u>	<u>3,426,974,897</u>	<u>2,773,027,384</u>	<u>17,879,437</u>
RAILROADS 40.....	42,105,952	40,753,369	413,787
LOCAL AND SUBURBAN TRANSIT 41.....	151,300,516	126,248,645	1,666,693
MOTOR FREIGHT AND WAREHOUSING 42.....	1,092,050,860	962,144,831	6,769,744
WATER TRANSPORTATION 44.....	940,919,128	743,583,682	4,182,283
AIR TRANSPORTATION SERVICES 45.....	320,882,218	218,069,108	1,660,580
TRANSPORTATION SERVICES 46, 47.....	879,716,223	682,227,749	3,186,350
<u>COMMUNICATION AND UTILITIES.....</u>	<u>10,143,807,329</u>	<u>8,545,289,473</u>	<u>65,815,909</u>
COMMUNICATION 48.....	7,175,175,393	6,117,801,318	38,311,431
ELECTRIC COMPANIES 491.....	582,488,338	254,442,855	2,541,810
GAS COMPANIES 492.....	8,007,111	7,288,971	55,791
WATER COMPANIES 494.....	357,436,072	320,970,762	4,439,267
OTHER UTILITIES.....	2,020,700,415	1,844,785,567	20,467,610
<u>WHOLESALE TRADE.....</u>	<u>90,553,470,270</u>	<u>66,971,985,555</u>	<u>340,661,195</u>
DURABLE GOODS 50.....	50,070,210,713	37,259,165,633	197,334,682
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	8,398,815,362	6,611,000,654	32,763,417
FURNITURE AND HOME FURNISHINGS 502....	1,713,191,020	1,456,011,053	7,213,215
LUMBER AND CONSTRUCTION MATERIALS 503..	5,269,940,166	4,034,654,737	19,620,384
PROF/COMM. EQUIP & SUPPLIES 504.....	8,520,098,755	7,288,786,061	42,293,820
ELECTRICAL GOODS 506.....	8,391,136,216	6,598,634,665	39,113,118
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	2,286,469,243	1,828,306,763	9,014,243
MACHINERY AND EQUIPMENT 508.....	7,558,200,837	6,145,217,199	30,348,793
OTHER WHOLESALE 505, 509.....	7,932,359,114	3,296,554,501	16,967,692
NONDURABLE GOODS 51.....	40,483,259,557	29,712,819,922	143,326,513
PAPER AND PAPER PRODUCTS 511.....	1,727,322,878	1,442,429,178	7,067,898
DRUGS AND SUNDRIES 512.....	4,029,397,065	3,323,954,904	16,189,768
APPAREL, PIECE GOODS AND NOTIONS 513..	1,898,998,330	1,014,096,214	5,001,710
GROCERIES AND RELATED PRODUCTS 514....	13,259,657,133	8,276,863,589	37,909,393
FARM-PRODUCT RAW MATERIALS 515.....	601,387,183	375,860,989	2,092,457
CHEMICALS AND ALLIED PRODUCTS 516.....	2,317,966,417	2,073,488,959	10,063,854
PETROLEUM AND PETROLEUM PRODUCTS 517..	9,056,688,798	7,891,893,650	38,398,393
MISCELLANEOUS NONDURABLE GOODS.....	7,591,841,753	5,314,232,439	26,603,040
<u>RETAIL TRADE.....</u>	<u>81,163,643,125</u>	<u>68,783,534,555</u>	<u>341,763,504</u>
BLDG. MATERIALS, HARDWARE 52.....	5,274,116,122	4,957,950,527	23,893,925
LUMBER AND BLDG. MATERIALS 521.....	2,794,478,217	2,609,005,604	12,514,115
PAINT, GLASS, WALLPAPER 523.....	370,808,737	354,474,570	1,699,197
HARDWARE STORES 525.....	1,302,953,879	1,265,042,888	6,037,834
NURSERIES, GARDEN SUPPLIES 526.....	414,167,844	359,774,424	1,838,531
MOBILE HOME DEALERS 527.....	391,707,445	369,653,041	1,804,248
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	7,660,061,018	7,409,406,782	35,761,519
DEPARTMENT STORES 531.....	3,690,777,527	3,502,149,681	16,801,439
VARIETY STORES 533.....	2,541,801,153	2,503,446,245	12,249,370
OTHER GENERAL MERCHANDISE.....	1,427,482,338	1,403,810,856	6,710,710
FOOD STORES 54.....	14,022,775,465	13,239,365,566	63,335,600
GROCERY STORES 541.....	12,748,583,583	12,277,253,961	58,820,111
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	361,649,371	257,450,883	1,107,775
CANDY, NUT AND CONFECTIONERY 544.....	58,582,424	55,631,613	265,902

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	GROSS	TAXABLE	
DAIRY PRODUCTS 545.....	45,129,494	37,227,425	178,627
BAKERIES 546.....	450,130,273	345,198,853	1,670,948
OTHER FOOD STORES 549.....	358,700,320	266,602,831	1,292,237
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	19,808,691,170	17,765,552,272	87,110,148
AUTO DEALERS (NEW & USED) 551, 552.....	12,232,868,320	11,693,793,821	57,511,501
ACCESSORY DEALERS 553.....	2,284,711,103	2,071,993,835	10,110,025
SERVICE STATIONS 554.....	3,600,796,352	2,713,360,543	13,045,509
MARINE, AIRCRAFT, ETC.....	1,690,315,395	1,286,404,073	6,443,113
APPAREL AND ACCESSORIES 56.....	4,106,341,711	2,082,399,007	10,068,703
CLOTHING 561-565.....	3,340,688,503	1,563,920,063	7,563,376
SHOES 566.....	249,879,300	243,409,430	1,157,402
OTHER ACCESSORIES 569.....	515,773,908	275,069,514	1,347,925
FURNITURE, FURNISHINGS & EQUIPMENT 57....	8,555,024,013	6,285,638,731	33,661,087
FURNITURE 571.....	2,172,652,253	1,976,046,244	9,673,471
APPLIANCES 572.....	477,571,358	461,905,801	2,293,013
ELECTRONICS/MUSIC STORES 573	5,904,800,402	3,847,686,686	21,694,603
EATING AND DRINKING PLACES 58.....	6,438,261,608	6,203,649,104	32,103,888
MISCELLANEOUS RETAIL 59.....	15,298,372,018	10,839,572,566	55,828,634
DRUG STORES 591.....	2,360,242,704	2,159,622,318	10,338,905
MISCELLANEOUS SHOPPING GOODS 594.....	3,786,216,486	2,711,928,561	13,296,858
NONSTORE RETAILERS 596.....	2,176,326,466	999,066,269	5,629,454
FUEL DEALERS 598.....	502,990,561	437,258,807	2,129,070
OTHER RETAIL STORES.....	6,472,595,801	4,531,696,611	24,434,347
<u>FINANCE, INSURANCE AND REAL ESTATE.....</u>	<u>18,143,618,601</u>	<u>11,974,054,310</u>	<u>145,637,451</u>
FINANCE 60-62.....	10,641,425,873	6,980,287,200	93,154,390
INSURANCE 63-64.....	3,959,630,453	1,959,045,457	16,131,496
REAL ESTATE 65.....	2,815,706,736	2,609,565,893	32,648,516
OTHER FINANCE 67.....	726,855,539	425,155,760	3,703,049
<u>SERVICES AND OTHER BUSINESS.....</u>	<u>58,781,199,529</u>	<u>46,950,486,350</u>	<u>498,638,066</u>
HOTELS, MOTELS, ETC. 70.....	1,440,563,679	1,403,660,306	6,996,973
PERSONAL SERVICES 72.....	1,391,785,168	1,339,551,355	12,622,064
LAUNDRIES, CLEANERS 721.....	534,611,399	512,077,101	3,291,976
PHOTOGRAPHIC STUDIOS 722.....	124,407,403	120,531,116	721,430
BARBER AND BEAUTY SHOPS 723, 724.....	446,556,756	440,014,808	5,839,942
FUNERAL SERVICES 726.....	120,942,223	119,008,541	1,314,980
OTHER PERSONAL SERVICES.....	165,267,387	147,919,789	1,453,736
BUSINESS SERVICES 73.....	20,072,717,855	14,650,956,637	132,702,368
ADVERTISING 731.....	684,420,586	513,692,415	5,391,685
CREDIT AND COLLECTION AGENCIES 732.....	132,807,993	128,408,210	1,650,774
SERVICES TO DWELLINGS AND BLDGS. 734...	569,228,806	538,707,729	6,044,690
COMPUTER SERVICES 737	6,712,632,873	4,895,042,356	49,383,738
OTHER BUSINESS SERVICES.....	11,973,627,597	8,575,105,927	70,231,481
AUTOMOTIVE REPAIR, SERVICES 75.....	3,764,068,908	3,602,707,052	17,894,996
RENTAL AND LEASING 751.....	1,469,061,580	1,409,614,219	7,060,112
REPAIR SHOPS 753.....	1,885,143,344	1,796,306,691	8,684,898
OTHER AUTOMOTIVE SERVICES.....	409,863,984	396,786,142	2,149,986
MISCELLANEOUS REPAIR SERVICES 76.....	1,553,438,530	1,447,586,736	7,613,551
MOTION PICTURE THEATERS & PRODUCTION 78..	563,286,462	506,759,022	4,586,902
AMUSEMENT AND RECREATION SERVICES 79.....	1,940,407,898	1,521,445,836	13,337,600
MEDICAL AND HEALTH SERVICES 80.....	13,351,978,834	11,202,107,585	162,106,485
DRS/OTHER PRACTITIONERS 801, 803, 804..	5,620,227,714	4,719,214,581	67,910,703
DENTISTS 802.....	1,798,057,391	1,788,192,885	26,758,078
HOSPITALS 806.....	4,117,073,073	3,291,422,717	48,279,487
LABORATORIES 807.....	552,567,875	413,443,689	5,086,751
OTHER HEALTH SERVICES.....	1,264,052,781	989,833,713	14,071,466
LEGAL SERVICES 81.....	2,419,680,565	2,327,092,177	34,853,957
OTHER SERVICES 82-89.....	11,893,880,750	8,596,324,951	101,731,528
ENGINEERS AND ARCHITECTS 871.....	3,191,050,918	2,779,206,205	34,902,394
ACCOUNTANTS AND BOOKKEEPERS 872.....	1,267,155,307	1,078,926,787	15,374,448
GOVERNMENT 91-97.....	145,186,766	127,482,247	1,560,130
OTHER BUSINESS 00,99.....	244,204,114	224,812,446	2,631,512
TOTAL ALL INDUSTRIES	\$375,799,154,912	\$307,214,967,256	\$1,906,058,588