

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE AMOUNTS BY INDUSTRY (SIC)  
CALENDAR 2000

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
	GROSS	TAXABLE	
<b>AGRICULTURE, FORESTRY AND FISHING.....</b>	<b>\$2,926,064,655</b>	<b>\$2,201,809,261</b>	<b>\$15,188,015</b>
AGRICULTURAL SERVICES 07.....	1,648,855,551	1,472,347,198	11,459,511
FORESTRY 08.....	316,652,931	196,287,579	1,339,068
FISHING, HUNTING & TRAPPING 09.....	378,131,060	65,076,259	373,252
OTHER AGRICULTURE.....	582,425,113	468,098,225	2,016,184
<b>MINING AND QUARRYING.....</b>	<b>564,478,831</b>	<b>546,316,359</b>	<b>2,724,791</b>
METAL MINING 10.....	32,287,133	32,207,766	159,241
SAND AND GRAVEL 144.....	162,003,544	161,533,704	856,127
OTHER MINING AND QUARRYING.....	370,188,154	352,574,889	1,709,423
<b>CONTRACT CONSTRUCTION.....</b>	<b>27,532,102,445</b>	<b>25,023,360,054</b>	<b>122,620,720</b>
GENERAL BUILDING CONTRACTORS 15.....	11,537,200,916	10,415,972,344	50,630,270
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	3,392,512,724	3,010,023,225	14,805,377
SPECIAL TRADE CONTRACTORS 17.....	12,602,388,805	11,597,364,485	57,185,073
PLUMBING AND HEATING 171.....	2,415,711,443	2,244,392,489	11,118,682
ELECTRICAL 173.....	2,524,579,257	2,344,335,507	11,720,305
MASONRY 174.....	1,301,654,167	1,221,211,857	5,903,037
OTHER TRADE CONTRACTORS.....	6,360,443,938	5,787,424,632	28,443,049
<b>MANUFACTURING.....</b>	<b>83,640,625,981</b>	<b>73,090,813,494</b>	<b>353,810,007</b>
FOOD PRODUCTS 20.....	8,844,303,358	7,531,830,537	24,495,840
MEAT PRODUCTS 201.....	1,728,857,769	1,656,896,606	2,403,975
DAIRY PRODUCTS 202.....	1,139,136,961	1,101,279,695	4,686,505
CANNING AND PRESERVING 203.....	2,357,187,411	2,209,396,875	5,308,191
GRAIN MILL PRODUCTS 204.....	759,847,399	668,119,091	3,026,596
BAKERY PRODUCTS 205.....	129,851,150	125,482,723	605,867
CONFECTIONERY PRODUCTS 206.....	108,451,199	89,711,647	419,514
BEVERAGES 208.....	925,872,492	654,066,484	3,198,150
MISCELLANEOUS FOOD PRODUCTS.....	1,695,098,977	1,026,877,416	4,847,042
APPAREL AND TEXTILES 22, 23.....	610,923,872	392,168,773	1,898,073
MEN'S, YOUTHS', AND BOYS' 231, 232....	152,120,947	66,983,017	324,567
WOMEN'S, MISSES', & JUNIORS' 233, 234..	21,416,944	19,975,018	96,731
OTHER APPAREL AND TEXTILES.....	437,385,981	305,210,738	1,476,775
LUMBER AND WOOD PRODUCTS 24.....	6,652,729,227	5,352,204,988	26,260,522
LOGGING CAMPS AND CONTRACTORS 241....	1,878,262,741	1,323,374,499	6,607,299
SAWMILLS AND PLANING MILLS 242.....	1,589,869,563	1,458,005,255	7,143,074
OTHER WOOD PRODUCTS.....	3,184,596,923	2,570,825,234	12,510,149
FURNITURE AND FIXTURES 25.....	583,446,980	391,351,678	1,908,427
HOUSEHOLD FURNITURE 251.....	270,126,178	170,177,572	821,364
OTHER FURNITURE AND FIXTURES.....	313,320,802	221,174,106	1,087,063
PAPER AND ALLIED PRODUCTS 26.....	5,686,222,377	4,899,830,655	24,560,256
PULP/PAPER MILLS 261, 262, 263.....	4,716,608,530	4,108,715,766	20,718,073
PAPERBOARD CONTAINERS 265.....	530,834,947	419,576,092	2,045,791
CONVERTED PAPER PRODUCTS 267.....	438,778,900	371,538,797	1,796,392
PRINTING, PUBLISHING, ETC. 27.....	3,027,138,681	2,386,855,954	13,996,572
NEWSPAPERS 271.....	1,279,738,797	895,100,793	4,458,737
PERIODICALS AND BOOKS 272-274.....	721,259,003	584,868,794	5,126,035
COMMERCIAL PRINTING 275.....	923,728,496	811,619,253	3,936,857
OTHER PRINTING.....	102,412,385	95,267,114	474,943
CHEMICALS AND ALLIED PRODUCTS 28.....	1,594,612,822	1,410,037,650	6,942,498
CHEMICALS AND PLASTICS 281, 282.....	801,995,688	694,713,971	3,335,635
DRUGS 283.....	128,923,685	114,538,990	675,015
OTHER CHEMICAL PRODUCTS 284-289.....	663,693,449	600,784,689	2,931,848
PETROLEUM REFINING 29.....	3,025,096,399	2,592,691,012	12,544,819
RUBBER AND PLASTICS PRODUCTS 30.....	738,429,229	605,121,756	2,988,746
LEATHER AND LEATHER PRODUCTS 31.....	74,287,765	19,885,270	104,412
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,308,654,179	1,088,640,696	5,301,896
PRIMARY METAL INDUSTRIES 33.....	3,851,538,845	3,493,898,505	16,999,288
IRON & STEEL FOUNDRIES, MILLS 331, 332.	568,554,646	522,204,825	2,528,384
PRIMARY SMELTING/NONFERROUS METALS 333.	1,900,605,371	1,900,033,302	9,242,933
FOUNDRIES, NONFERROUS METALS 334-339...	1,382,378,828	1,071,660,378	5,227,971
FABRICATED METAL PRODUCTS 34.....	2,021,293,939	1,714,946,229	8,323,403
CANS 341.....	297,252,254	266,967,952	1,292,124
STRUCTURAL PRODUCTS 344.....	890,058,326	744,152,677	3,611,694

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INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX GROSS	TAXABLE	ACCRUED B&O TAX
OTHER FABRICATED METAL PRODUCTS.....	833,983,359	703,825,600	3,419,585
MACHINERY, EXCEPT ELECTRIC 35.....	4,270,626,229	3,388,280,785	16,597,147
FARM MACHINERY AND EQUIPMENT 352.....	31,527,431	27,033,452	130,727
CONSTRUCTION & HANDLING EQUIPMENT 353..	860,928,386	804,238,617	3,900,328
SPECIAL INDUSTRIAL MACHINERY 355.....	607,369,255	399,310,876	1,908,951
OTHER MACHINERY.....	2,770,801,157	2,157,697,840	10,657,141
ELECTRICAL MACHINERY AND SUPPLIES 36.....	2,660,541,043	2,394,546,003	11,904,736
TRANSPORTATION EQUIPMENT 37.....	34,973,362,413	32,863,510,822	166,316,977
MOTOR VEHICLES AND EQUIPMENT 371.....	1,018,996,141	995,045,377	5,156,228
AIRCRAFT AND PARTS 372.....	32,650,809,155	30,806,932,095	155,887,438
SHIP AND BOAT BUILDINGS 373.....	870,790,084	720,359,284	3,492,276
OTHER TRANSPORTATION EQUIPMENT 374-379.	432,767,033	341,174,066	1,781,035
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	2,356,359,542	1,618,090,361	8,007,319
MISCELLANEOUS MANUFACTURING 39.....	1,361,059,081	946,921,820	4,659,076
<u>TRANSPORTATION AND ALLIED SERVICES.....</u>	<u>3,994,120,939</u>	<u>3,328,240,416</u>	<u>23,563,752</u>
RAILROADS 40.....	51,020,552	50,189,440	505,644
LOCAL AND SUBURBAN TRANSIT 41.....	157,344,013	130,094,712	1,694,637
MOTOR FREIGHT AND WAREHOUSING 42.....	1,214,041,444	1,073,106,006	8,707,836
WATER TRANSPORTATION 44.....	944,359,168	726,900,588	4,389,668
AIR TRANSPORTATION SERVICES 45.....	473,109,642	414,199,401	2,627,310
TRANSPORTATION SERVICES 46, 47.....	1,154,246,120	933,750,269	5,638,657
<u>COMMUNICATION AND UTILITIES.....</u>	<u>11,481,162,103</u>	<u>9,666,159,989</u>	<u>74,325,617</u>
COMMUNICATION 48.....	8,627,448,610	7,052,703,939	45,665,514
ELECTRIC COMPANIES 491.....	274,282,774	272,217,667	3,305,580
GAS COMPANIES 492.....	3,708,769	3,340,257	18,369
WATER COMPANIES 494.....	412,261,078	374,502,546	5,127,269
OTHER UTILITIES.....	2,163,460,872	1,963,395,580	20,208,885
<u>WHOLESALE TRADE.....</u>	<u>96,452,587,741</u>	<u>73,229,888,282</u>	<u>369,134,827</u>
DURABLE GOODS 50.....	50,117,148,510	38,161,241,705	198,983,889
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	8,079,924,934	6,752,176,615	33,096,348
FURNITURE AND HOME FURNISHINGS 502.....	1,591,714,994	1,344,470,889	6,642,406
LUMBER AND CONSTRUCTION MATERIALS 503..	5,186,088,673	3,924,659,695	19,087,235
PROF/COMM. EQUIP & SUPPLIES 504.....	8,640,206,557	7,445,458,813	42,267,223
ELECTRICAL GOODS 506.....	8,791,367,802	7,711,757,329	42,914,625
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	2,082,820,053	1,671,912,111	8,247,061
MACHINERY AND EQUIPMENT 508.....	7,285,280,149	5,781,906,788	28,455,080
OTHER WHOLESALERS 505, 509.....	8,459,745,348	3,528,899,465	18,273,911
NONDURABLE GOODS 51.....	46,335,439,231	35,068,646,577	170,150,938
PAPER AND PAPER PRODUCTS 511.....	1,878,107,896	1,589,044,932	7,815,629
DRUGS AND SUNDRIES 512.....	4,154,859,864	3,313,419,311	16,177,188
APPAREL, PIECE GOODS AND NOTIONS 513...	1,892,433,364	1,013,513,987	5,013,000
GROCERIES AND RELATED PRODUCTS 514.....	13,763,891,834	8,745,695,221	40,304,955
FARM-PRODUCT RAW MATERIALS 515.....	795,928,219	370,812,943	2,153,331
CHEMICALS AND ALLIED PRODUCTS 516.....	2,238,082,148	2,048,564,076	9,921,930
PETROLEUM AND PETROLEUM PRODUCTS 517...	13,406,048,137	12,108,028,562	58,652,366
MISCELLANEOUS NONDURABLE GOODS.....	8,206,087,769	5,879,567,545	30,112,539
<u>RETAIL TRADE.....</u>	<u>88,993,809,870</u>	<u>74,129,924,293</u>	<u>369,753,687</u>
BLDG. MATERIALS, HARDWARE 52.....	5,252,540,329	4,949,913,697	23,844,868
LUMBER AND BLDG. MATERIALS 521.....	2,966,928,789	2,804,417,501	13,433,913
PAINT, GLASS, WALLPAPER 523.....	374,862,790	359,145,564	1,723,011
HARDWARE STORES 525.....	1,148,820,962	1,105,137,607	5,294,309
NURSERIES, GARDEN SUPPLIES 526.....	421,801,030	356,176,604	1,809,323
MOBILE HOME DEALERS 527.....	340,126,758	325,036,421	1,584,312
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	8,203,852,311	7,895,070,443	37,754,940
DEPARTMENT STORES 531.....	3,744,321,572	3,556,545,481	17,108,575
VARIETY STORES 533.....	2,823,807,397	2,726,869,860	12,966,846
OTHER GENERAL MERCHANDISE.....	1,635,723,342	1,611,655,102	7,679,519
FOOD STORES 54.....	13,824,090,114	13,215,846,048	63,396,063
GROCERY STORES 541.....	12,412,774,890	12,127,360,824	58,281,823
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	355,780,588	271,197,117	1,158,249
CANDY, NUT AND CONFECTIONERY 544.....	55,778,929	53,452,980	255,440

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STATEWIDE AMOUNTS BY INDUSTRY (SIC)  
CALENDAR 1999

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
	GROSS	TAXABLE	
DAIRY PRODUCTS 545.....	103,274,569	95,446,269	460,845
BAKERIES 546.....	531,688,737	389,497,890	1,891,548
OTHER FOOD STORES 549.....	364,792,401	278,890,968	1,348,158
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	22,775,564,422	20,430,255,828	100,005,452
AUTO DEALERS (NEW & USED) 551, 552.....	13,397,550,206	12,794,317,844	62,841,343
ACCESSORY DEALERS 553.....	2,349,266,290	2,119,071,403	10,357,776
SERVICE STATIONS 554.....	5,196,610,392	4,134,712,593	19,867,984
MARINE, AIRCRAFT, ETC.....	1,832,137,534	1,382,153,988	6,938,349
APPAREL AND ACCESSORIES 56.....	4,166,806,454	2,207,288,967	10,694,036
CLOTHING 561-565.....	3,391,729,413	1,648,879,902	7,998,120
SHOES 566.....	265,968,989	255,981,302	1,217,022
OTHER ACCESSORIES 569.....	509,108,052	302,427,763	1,478,894
FURNITURE, FURNISHINGS & EQUIPMENT 57....	8,946,919,848	6,804,296,369	36,833,360
FURNITURE 571.....	2,234,933,557	2,018,018,853	9,853,917
APPLIANCES 572.....	439,948,593	424,245,747	2,109,920
ELECTRONICS/MUSIC STORES 573 .....	6,272,037,698	4,362,031,769	24,869,523
EATING AND DRINKING PLACES 58.....	6,882,580,015	6,651,956,467	34,552,752
MISCELLANEOUS RETAIL 59.....	18,941,456,377	11,975,296,474	62,672,216
DRUG STORES 591.....	2,302,541,049	2,220,331,417	10,563,639
MISCELLANEOUS SHOPPING GOODS 594.....	4,126,152,469	2,773,079,511	13,581,208
NONSTORE RETAILERS 596.....	2,789,953,535	1,122,983,274	6,773,865
FUEL DEALERS 598.....	614,365,169	548,313,879	2,665,922
OTHER RETAIL STORES.....	9,108,444,155	5,310,588,393	29,087,582
<u>FINANCE, INSURANCE AND REAL ESTATE.....</u>	<u>21,959,801,339</u>	<u>14,307,054,938</u>	<u>179,436,282</u>
FINANCE 60-62.....	13,916,328,511	9,232,020,453	125,606,563
INSURANCE 63-64.....	4,367,001,104	1,986,557,814	16,643,869
REAL ESTATE 65.....	2,968,987,281	2,708,675,518	34,027,400
OTHER FINANCE 67.....	707,484,443	379,801,153	3,158,450
<u>SERVICES AND OTHER BUSINESS.....</u>	<u>64,093,780,418</u>	<u>51,246,931,209</u>	<u>548,691,409</u>
HOTELS, MOTELS, ETC. 70.....	1,561,233,134	1,509,693,344	7,574,833
PERSONAL SERVICES 72.....	1,514,257,939	1,403,189,699	13,529,959
LAUNDRIES, CLEANERS 721.....	532,850,206	497,373,519	3,285,550
PHOTOGRAPHIC STUDIOS 722.....	127,514,343	121,957,823	708,226
BARBER AND BEAUTY SHOPS 723, 724.....	523,633,375	469,865,464	6,203,121
FUNERAL SERVICES 726.....	116,731,942	115,037,470	1,281,068
OTHER PERSONAL SERVICES.....	213,528,073	198,955,423	2,051,994
BUSINESS SERVICES 73.....	23,085,976,243	17,076,955,318	158,964,674
ADVERTISING 731.....	789,915,761	586,522,310	6,236,505
CREDIT AND COLLECTION AGENCIES 732.....	123,177,139	119,328,279	1,517,728
SERVICES TO DWELLINGS AND BLDGS. 734...	619,943,412	569,017,823	6,491,863
COMPUTER SERVICES 737 .....	8,613,686,307	6,594,063,473	67,399,251
OTHER BUSINESS SERVICES.....	12,939,253,624	9,208,023,433	77,319,327
AUTOMOTIVE REPAIR, SERVICES 75.....	4,144,896,490	3,946,240,820	19,689,503
RENTAL AND LEASING 751.....	1,629,248,924	1,551,894,506	7,768,146
REPAIR SHOPS 753.....	2,074,785,860	1,967,281,732	9,544,110
OTHER AUTOMOTIVE SERVICES.....	440,861,706	427,064,582	2,377,247
MISCELLANEOUS REPAIR SERVICES 76.....	1,181,751,485	1,060,317,785	5,689,728
MOTION PICTURE THEATERS & PRODUCTION 78..	578,289,682	514,031,875	4,574,243
AMUSEMENT AND RECREATION SERVICES 79.....	2,120,656,825	1,689,802,698	14,862,609
MEDICAL AND HEALTH SERVICES 80.....	14,315,344,955	12,038,424,579	173,246,323
DRS/OTHER PRACTITIONERS 801, 803, 804..	5,956,008,194	5,115,379,006	73,811,443
DENTISTS 802.....	1,923,104,941	1,912,220,987	28,624,157
HOSPITALS 806.....	4,476,924,483	3,538,809,580	51,828,024
LABORATORIES 807.....	656,778,340	500,572,784	5,134,822
OTHER HEALTH SERVICES.....	1,302,528,997	971,442,222	13,847,877
LEGAL SERVICES 81.....	2,693,845,586	2,568,149,478	38,470,234
OTHER SERVICES 82-89.....	12,632,214,509	9,194,567,293	109,692,409
ENGINEERS AND ARCHITECTS 871.....	3,397,090,156	2,874,588,203	36,022,179
ACCOUNTANTS AND BOOKKEEPERS 872.....	1,303,642,935	1,152,543,564	16,235,446
GOVERNMENT 91-97.....	136,779,029	126,813,429	1,604,586
OTHER BUSINESS 00,99.....	128,534,541	118,744,891	792,308
TOTAL ALL INDUSTRIES .....	\$401,638,534,322	\$326,770,498,295	\$2,059,249,107