

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE AMOUNTS BY INDUSTRY (SIC)
CALENDAR 2001

INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX GROSS	B&O TAX TAXABLE	ACCRUED B&O TAX
AGRICULTURE, FORESTRY AND FISHING	\$2,881,992,525	\$2,292,686,156	\$15,521,196
AGRICULTURAL SERVICES 07.....	1,668,717,140	1,505,262,826	12,015,837
FORESTRY 08.....	214,276,998	159,400,367	1,134,889
FISHING, HUNTING & TRAPPING 09.....	333,212,207	71,368,867	386,502
OTHER AGRICULTURE.....	665,786,180	556,654,096	1,983,968
MINING AND QUARRYING	568,355,235	551,454,346	2,757,989
METAL MINING 10.....	50,486,286	50,467,502	249,343
SAND AND GRAVEL 144.....	157,319,527	156,540,204	833,758
OTHER MINING AND QUARRYING.....	360,549,422	344,446,640	1,674,888
CONTRACT CONSTRUCTION	27,791,684,984	24,672,942,512	120,841,301
GENERAL BUILDING CONTRACTORS 15.....	11,340,557,743	9,727,799,442	47,247,776
HEAVY CONSTRUCTION (INCL. HIGHWAYS) 16...	3,560,532,645	3,119,400,041	15,324,337
SPECIAL TRADE CONTRACTORS 17.....	12,890,594,596	11,825,743,029	58,269,188
PLUMBING AND HEATING 171.....	2,438,545,666	2,261,953,911	11,200,338
ELECTRICAL 173.....	2,931,735,584	2,686,240,683	13,355,342
MASONRY 174.....	1,252,379,739	1,196,429,990	5,782,412
OTHER TRADE CONTRACTORS.....	6,267,933,607	5,681,118,445	27,931,096
MANUFACTURING	83,992,375,162	72,734,161,910	352,483,772
FOOD PRODUCTS 20.....	8,782,409,644	7,332,552,517	23,369,345
MEAT PRODUCTS 201.....	1,701,782,538	1,625,124,663	2,368,832
DAIRY PRODUCTS 202.....	1,025,022,755	990,739,430	4,060,757
CANNING AND PRESERVING 203.....	1,909,403,499	1,728,844,794	4,499,830
GRAIN MILL PRODUCTS 204.....	684,369,773	588,819,228	2,588,661
BAKERY PRODUCTS 205.....	91,732,478	86,660,473	418,450
CONFECTIONERY PRODUCTS 206.....	137,843,586	107,618,295	505,474
BEVERAGES 208.....	978,870,770	663,978,283	3,240,388
MISCELLANEOUS FOOD PRODUCTS.....	2,253,384,245	1,540,767,351	5,686,953
APPAREL AND TEXTILES 22, 23.....	579,933,076	352,816,873	1,709,645
MEN'S, YOUTHS', AND BOYS' 231, 232....	115,410,813	51,826,241	250,331
WOMEN'S, MISSES', & JUNIORS' 233, 234..	17,400,287	16,801,650	81,212
OTHER APPAREL AND TEXTILES.....	447,121,976	284,188,982	1,378,102
LUMBER AND WOOD PRODUCTS 24.....	6,167,531,979	4,969,748,959	24,387,798
LOGGING CAMPS AND CONTRACTORS 241.....	1,722,086,182	1,143,819,974	5,689,773
SAWMILLS AND PLANING MILLS 242.....	1,448,312,164	1,357,998,713	6,692,486
OTHER WOOD PRODUCTS.....	2,997,133,633	2,467,930,272	12,005,539
FURNITURE AND FIXTURES 25.....	660,709,764	411,785,694	2,009,242
HOUSEHOLD FURNITURE 251.....	281,051,987	182,730,304	883,283
OTHER FURNITURE AND FIXTURES.....	379,657,777	229,055,390	1,125,959
PAPER AND ALLIED PRODUCTS 26.....	4,952,190,738	4,211,192,986	21,444,439
PULP/PAPER MILLS 261, 262, 263.....	3,960,033,619	3,419,490,729	17,607,603
PAPERBOARD CONTAINERS 265.....	488,760,388	387,142,982	1,880,376
CONVERTED PAPER PRODUCTS 267.....	503,396,731	404,559,275	1,956,460
PRINTING, PUBLISHING, ETC. 27.....	2,642,976,251	2,295,577,056	13,411,970
NEWSPAPERS 271.....	997,490,578	829,855,438	4,116,942
PERIODICALS AND BOOKS 272-274.....	630,715,825	572,602,033	4,945,087
COMMERCIAL PRINTING 275.....	917,841,371	803,443,780	3,903,409
OTHER PRINTING.....	96,928,477	89,675,805	446,532
CHEMICALS AND ALLIED PRODUCTS 28.....	1,659,502,324	1,414,312,367	6,862,419
CHEMICALS AND PLASTICS 281, 282.....	915,859,326	756,791,612	3,639,303
DRUGS 283.....	137,161,481	129,707,233	645,604
OTHER CHEMICAL PRODUCTS 284-289.....	606,481,517	527,813,522	2,577,512
PETROLEUM REFINING 29.....	2,372,303,182	2,197,855,754	10,684,992
RUBBER AND PLASTICS PRODUCTS 30.....	896,751,389	755,201,576	3,695,708
LEATHER AND LEATHER PRODUCTS 31.....	74,749,101	19,370,475	93,312
STONE/CLAY/GLASS/CONCRETE PRODUCTS 32....	1,867,067,063	1,421,947,343	6,927,054
PRIMARY METAL INDUSTRIES 33.....	2,267,259,092	2,084,268,577	10,237,109
IRON & STEEL FOUNDRIES, MILLS 331, 332..	500,248,257	470,513,375	2,277,815
PRIMARY SMELTING/NONFERROUS METALS 333.	1,090,817,994	1,082,303,281	5,341,788
FOUNDRIES, NONFERROUS METALS 334-339...	676,192,841	531,451,921	2,617,506
FABRICATED METAL PRODUCTS 34.....	2,044,497,524	1,664,167,449	8,076,102
CANS 341.....	332,189,948	255,631,890	1,237,257
STRUCTURAL PRODUCTS 344.....	848,723,942	709,555,803	3,439,010

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INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX GROSS	TAXABLE	ACCRUED B&O TAX
OTHER FABRICATED METAL PRODUCTS.....	863,583,634	698,979,756	3,399,835
MACHINERY, EXCEPT ELECTRIC 35.....	4,101,043,622	3,198,793,230	15,815,511
FARM MACHINERY AND EQUIPMENT 352.....	29,993,057	27,015,328	131,616
CONSTRUCTION & HANDLING EQUIPMENT 353..	754,064,818	698,947,128	3,401,223
SPECIAL INDUSTRIAL MACHINERY 355.....	518,109,470	313,569,389	1,549,701
OTHER MACHINERY.....	2,798,876,277	2,159,261,385	10,732,971
ELECTRICAL MACHINERY AND SUPPLIES 36....	2,311,403,405	1,813,727,805	8,969,246
TRANSPORTATION EQUIPMENT 37.....	38,185,634,424	35,943,672,210	181,629,738
MOTOR VEHICLES AND EQUIPMENT 371.....	558,618,749	541,278,350	2,811,265
AIRCRAFT AND PARTS 372.....	36,391,447,358	34,409,405,406	173,818,094
SHIP AND BOAT BUILDINGS 373.....	777,098,016	654,052,838	3,177,318
OTHER TRANSPORTATION EQUIPMENT 374-379.	458,470,301	338,935,616	1,823,061
PROFESSIONAL & SCIENTIFIC INSTRUMENTS 38.	2,659,002,901	1,557,212,297	7,760,814
MISCELLANEOUS MANUFACTURING 39.....	1,767,409,683	1,089,958,742	5,399,328
<u>TRANSPORTATION AND ALLIED SERVICES.....</u>	<u>3,981,029,278</u>	<u>3,254,366,105</u>	<u>22,946,647</u>
RAILROADS 40.....	66,399,218	64,114,222	612,194
LOCAL AND SUBURBAN TRANSIT 41.....	190,971,761	159,274,853	1,963,447
MOTOR FREIGHT AND WAREHOUSING 42.....	1,143,262,385	963,376,040	7,981,781
WATER TRANSPORTATION 44.....	938,583,390	702,633,023	4,422,153
AIR TRANSPORTATION SERVICES 45.....	463,934,379	416,399,670	2,665,754
TRANSPORTATION SERVICES 46, 47.....	1,177,878,145	948,568,297	5,301,318
<u>COMMUNICATION AND UTILITIES.....</u>	<u>12,412,901,121</u>	<u>10,400,437,239</u>	<u>84,845,228</u>
COMMUNICATION 48.....	9,309,310,728	7,683,417,905	54,205,149
ELECTRIC COMPANIES 491.....	513,305,606	352,056,391	4,943,863
GAS COMPANIES 492.....	2,774,009	2,559,606	12,826
WATER COMPANIES 494.....	415,351,403	376,110,440	5,184,429
OTHER UTILITIES.....	2,172,159,375	1,986,292,897	20,498,961
<u>WHOLESALE TRADE.....</u>	<u>91,301,664,314</u>	<u>67,883,861,286</u>	<u>332,404,809</u>
DURABLE GOODS 50.....	45,118,410,989	33,377,193,378	168,891,148
MOTOR VEHICLES AND AUTO EQUIPMENT 501..	7,370,251,954	6,102,102,995	29,898,195
FURNITURE AND HOME FURNISHINGS 502....	1,180,138,703	965,826,161	4,808,921
LUMBER AND CONSTRUCTION MATERIALS 503..	4,729,744,148	3,464,657,430	16,845,819
PROF/COMM. EQUIP & SUPPLIES 504.....	8,136,492,495	7,097,595,299	38,516,145
ELECTRICAL GOODS 506.....	6,786,287,087	5,720,144,797	28,570,114
HARDWARE/PLUMBING/HEATING SUPPLIES 507.	2,048,275,857	1,648,906,314	8,122,850
MACHINERY AND EQUIPMENT 508.....	6,434,178,536	5,153,748,283	25,324,862
OTHER WHOLESALERS 505, 509.....	8,433,042,209	3,224,212,099	16,804,242
NONDURABLE GOODS 51.....	46,183,253,325	34,506,667,908	163,513,661
PAPER AND PAPER PRODUCTS 511.....	2,222,183,706	1,875,691,408	9,187,028
DRUGS AND SUNDRIES 512.....	5,025,523,386	4,005,378,317	16,198,491
APPAREL, PIECE GOODS AND NOTIONS 513...	1,783,351,850	1,007,923,991	4,992,843
GROCERIES AND RELATED PRODUCTS 514....	14,178,932,568	8,858,530,302	41,056,376
FARM-PRODUCT RAW MATERIALS 515.....	825,354,258	292,995,845	1,700,948
CHEMICALS AND ALLIED PRODUCTS 516.....	2,195,050,630	1,986,575,195	9,606,179
PETROLEUM AND PETROLEUM PRODUCTS 517...	11,436,147,169	10,255,050,314	49,697,307
MISCELLANEOUS NONDURABLE GOODS.....	8,516,709,758	6,224,522,536	31,074,489
<u>RETAIL TRADE.....</u>	<u>86,873,452,706</u>	<u>73,409,364,505</u>	<u>365,943,616</u>
BLDG. MATERIALS, HARDWARE 52.....	5,178,613,538	4,882,461,325	23,493,436
LUMBER AND BLDG. MATERIALS 521.....	3,019,687,776	2,849,722,476	13,625,466
PAINT, GLASS, WALLPAPER 523.....	353,087,531	339,831,561	1,627,160
HARDWARE STORES 525.....	1,102,456,592	1,053,251,392	5,041,367
NURSERIES, GARDEN SUPPLIES 526.....	426,137,809	372,715,158	1,902,422
MOBILE HOME DEALERS 527.....	277,243,830	266,940,738	1,297,021
OTHER 522, 524.....	-	-	-
GENERAL MERCHANDISE STORES 53.....	8,585,167,092	8,253,764,324	39,543,599
DEPARTMENT STORES 531.....	3,666,217,068	3,484,214,520	16,849,660
VARIETY STORES 533.....	3,053,518,160	2,917,965,265	13,866,929
OTHER GENERAL MERCHANDISE.....	1,865,431,864	1,851,584,539	8,827,010
FOOD STORES 54.....	14,610,643,444	13,892,368,899	66,490,347
GROCERY STORES 541.....	13,163,989,865	12,786,965,835	61,316,006
FRUIT/VEGETABLE/MEAT MARKETS 542, 543..	379,881,488	286,406,359	1,211,524
CANDY, NUT AND CONFECTIONERY 544.....	48,802,773	46,921,805	223,640

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INDUSTRY AND SIC NUMBER	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
	GROSS	TAXABLE	
DAIRY PRODUCTS 545.....	123,371,607	115,521,059	557,808
BAKERIES 546.....	540,450,756	391,577,707	1,903,766
OTHER FOOD STORES 549.....	354,146,955	264,976,134	1,277,603
AUTOMOTIVE DEALERS & GAS STATIONS 55.....	21,720,568,257	19,429,165,045	95,219,161
AUTO DEALERS (NEW & USED) 551, 552.....	13,223,699,158	12,556,878,649	61,706,457
ACCESSORY DEALERS 553.....	2,220,650,919	2,028,255,201	9,910,008
SERVICE STATIONS 554.....	4,558,829,981	3,561,139,256	17,167,230
MARINE, AIRCRAFT, ETC.....	1,717,388,199	1,282,891,939	6,435,466
APPAREL AND ACCESSORIES 56.....	4,075,541,030	2,259,948,581	10,930,334
CLOTHING 561-565.....	3,267,267,285	1,679,625,076	8,142,577
SHOES 566.....	274,858,456	260,861,120	1,249,285
OTHER ACCESSORIES 569.....	533,415,289	319,462,385	1,538,472
FURNITURE, FURNISHINGS & EQUIPMENT 57....	8,112,054,485	6,176,385,470	33,898,784
FURNITURE 571.....	2,170,253,022	1,966,460,544	9,533,969
APPLIANCES 572.....	409,229,849	397,350,556	1,975,666
ELECTRONICS/MUSIC STORES 573	5,532,571,614	3,812,574,370	22,389,149
EATING AND DRINKING PLACES 58.....	7,094,449,837	6,835,697,515	35,867,223
MISCELLANEOUS RETAIL 59.....	17,496,415,023	11,679,573,346	60,500,732
DRUG STORES 591.....	2,504,832,831	2,387,578,521	11,396,017
MISCELLANEOUS SHOPPING GOODS 594.....	3,508,178,026	2,695,803,139	13,180,436
NONSTORE RETAILERS 596.....	2,223,952,292	1,135,275,244	7,177,992
FUEL DEALERS 598.....	541,909,682	481,292,451	2,355,637
OTHER RETAIL STORES.....	8,717,542,192	4,979,623,991	26,390,650
<u>FINANCE, INSURANCE AND REAL ESTATE.....</u>	<u>23,094,036,616</u>	<u>13,461,305,864</u>	<u>168,527,774</u>
FINANCE 60-62.....	14,737,251,931	8,360,364,000	114,388,593
INSURANCE 63-64.....	4,772,395,580	2,099,183,456	16,906,896
REAL ESTATE 65.....	2,967,620,412	2,633,653,657	34,011,954
OTHER FINANCE 67.....	616,768,693	368,104,751	3,220,331
<u>SERVICES AND OTHER BUSINESS.....</u>	<u>65,871,569,556</u>	<u>53,346,298,263</u>	<u>581,229,738</u>
HOTELS, MOTELS, ETC. 70.....	1,521,603,553	1,477,612,824	7,222,713
PERSONAL SERVICES 72.....	1,504,905,224	1,387,298,528	13,838,367
LAUNDRIES, CLEANERS 721.....	464,593,597	436,817,489	3,040,551
PHOTOGRAPHIC STUDIOS 722.....	123,435,888	118,959,928	675,215
BARBER AND BEAUTY SHOPS 723, 724.....	579,416,883	504,392,147	6,632,890
FUNERAL SERVICES 726.....	112,596,833	110,670,850	1,248,744
OTHER PERSONAL SERVICES.....	224,862,023	216,458,114	2,240,967
BUSINESS SERVICES 73.....	22,332,679,526	17,113,916,511	162,847,604
ADVERTISING 731.....	722,200,926	537,250,413	6,054,686
CREDIT AND COLLECTION AGENCIES 732.....	145,044,794	125,411,979	1,646,842
SERVICES TO DWELLINGS AND BLDGS. 734...	656,987,450	630,306,983	7,143,450
COMPUTER SERVICES 737	9,735,388,269	7,446,164,151	76,025,088
OTHER BUSINESS SERVICES.....	11,073,058,087	8,374,782,985	71,977,538
AUTOMOTIVE REPAIR, SERVICES 75.....	4,241,917,471	4,020,003,923	19,946,641
RENTAL AND LEASING 751.....	1,704,240,228	1,604,810,940	7,930,418
REPAIR SHOPS 753.....	2,069,693,299	1,963,271,314	9,477,946
OTHER AUTOMOTIVE SERVICES.....	467,983,944	451,921,669	2,538,277
MISCELLANEOUS REPAIR SERVICES 76.....	1,154,281,069	1,005,874,941	5,331,288
MOTION PICTURE THEATERS & PRODUCTION 78..	630,984,554	565,717,010	5,005,717
AMUSEMENT AND RECREATION SERVICES 79.....	2,042,948,554	1,646,152,743	14,514,693
MEDICAL AND HEALTH SERVICES 80.....	15,697,219,574	12,989,084,902	188,094,564
DRS/OTHER PRACTITIONERS 801, 803, 804..	6,477,566,698	5,536,639,843	80,238,948
DENTISTS 802.....	2,072,263,313	2,060,659,008	30,826,139
HOSPITALS 806.....	5,042,645,089	3,841,007,076	56,174,596
LABORATORIES 807.....	632,130,085	467,867,877	5,537,579
OTHER HEALTH SERVICES.....	1,472,614,389	1,082,911,098	15,317,302
LEGAL SERVICES 81.....	2,902,951,333	2,763,533,700	41,381,903
OTHER SERVICES 82-89.....	13,632,439,237	10,185,772,195	120,902,053
ENGINEERS AND ARCHITECTS 871.....	3,805,672,922	3,230,005,660	39,771,885
ACCOUNTANTS AND BOOKKEEPERS 872.....	1,321,984,909	1,211,140,442	17,342,352
GOVERNMENT 91-97.....	173,971,253	159,781,216	1,954,695
OTHER BUSINESS 00,99.....	35,668,208	31,549,770	189,500
TOTAL ALL INDUSTRIES	\$398,769,061,497	\$322,006,878,186	\$2,047,502,070