

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$679,077,173</u>	<u>\$561,815,891</u>	<u>\$2,944,240</u>
CROP & ANIMAL PRODUCTION	111,112	149,420,328	120,389,309	539,213
FORESTRY & LOGGING	113	412,437,441	362,684,314	1,826,757
FISHING & HUNTING	114	24,340,414	14,380,877	80,678
AG & FORESTRY SUPPORT ACTIVITIES	115	92,878,990	64,361,391	497,592
<u>MINING</u>	<u>21</u>	<u>120,716,093</u>	<u>106,876,969</u>	<u>541,675</u>
OIL & GAS EXTRACTION	211	2,529,577	2,529,577	12,035
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	53,037,570	49,717,379	245,127
SAND & GRAVEL, QUARRYING	2123	65,148,946	54,630,013	284,513
<u>UTILITIES</u>	<u>22</u>	<u>329,901,247</u>	<u>242,584,134</u>	<u>3,399,054</u>
ELECTRIC POWER GENERATION & TRANS.	2211	59,501,696	58,980,648	782,748
NATURAL GAS DISTRIBUTION	2212	71,947,124	3,130,255	21,829
WATER & SEWER	2213	198,452,427	180,473,231	2,594,477
<u>CONSTRUCTION</u>	<u>23</u>	<u>6,231,841,981</u>	<u>5,481,817,098</u>	<u>26,896,168</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,216,967,903	1,170,560,122	5,704,139
NONRESIDENTIAL BUILDING	2362	1,228,468,767	1,043,800,267	5,009,147
HEAVY CONSTRUCTION & HIGHWAYS	237	739,428,297	609,380,721	3,137,453
SPECIAL TRADE CONTRACTORS	238	3,046,969,014	2,658,067,988	13,045,309
PLUMBING & HEATING	23822	650,140,067	592,059,182	2,898,878
PAINTING	23832	96,004,288	86,167,978	419,324
ELECTRICAL	23821	700,353,708	486,157,903	2,418,482
MASONRY/DRYWALL	23814, 23831	279,035,646	268,553,231	1,295,724
ROOFING	23816	146,006,403	141,391,371	677,422
OTHER CONTRACTORS	238 not listed above	1,175,428,902	1,083,738,323	5,335,479
<u>MANUFACTURING</u>	<u>31-33</u>	<u>20,626,037,172</u>	<u>16,239,751,712</u>	<u>77,835,567</u>
FOOD PRODUCTS	311	2,557,965,073	1,641,981,277	4,231,740
MILLING OF GRAINS	3112	54,712,912	32,337,685	115,779
FRUITS & VEGETABLES	3114	734,490,074	521,282,574	1,084,294
DAIRY PRODUCTS	3115	326,953,425	189,179,583	373,423
MEAT PRODUCTS	3116	495,178,340	477,359,867	742,809
SEAFOOD PRODUCTS	3117	496,136,797	103,202,936	405,109
BAKERY PRODUCTS	3118	180,645,521	149,233,319	720,983
OTHER FOOD ITEMS	3111, 3113, 3119	269,848,004	169,385,313	789,343
BEVERAGES	312	459,573,652	305,660,626	1,480,505
TEXTILES	313,314	159,802,889	66,510,341	328,734
APPAREL	315	62,296,725	33,260,682	161,238
LEATHER & ALLIED PRODUCTS	316	18,821,200	4,159,977	20,051
LUMBER & WOOD PRODUCTS	321	1,463,176,907	1,174,016,763	5,937,031
SAWMILLS	3211	489,360,020	373,403,679	1,834,389
PLYWOOD & TRUSSES	3212	225,499,994	152,728,899	738,762
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	748,316,893	647,884,185	3,363,880
PAPER PRODUCTS	322	1,223,732,081	892,038,380	4,324,251
PULP & PAPER MILLS	3221	859,130,996	650,314,735	3,153,029
OTHER PAPER PRODUCTS	3222	364,601,085	241,723,645	1,171,222
COMMERCIAL PRINTING	323	234,030,200	206,883,252	1,017,682
PETROLEUM & COAL PRODUCTS	324	2,744,646,651	2,493,586,147	12,074,690
PETROLEUM REFINING	32411	2,662,270,178	2,435,321,190	11,769,086
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	82,376,473	58,264,957	305,604
CHEMICALS	325	569,264,615	420,675,435	2,059,542
CHEMICALS	3251	182,049,588	146,763,691	717,198
PESTICIDES & FERTILIZERS	3253	33,287,881	23,518,240	115,212
PHARMACEUTICALS	3254	92,308,087	66,094,291	323,054
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	261,619,059	184,299,213	904,078
PLASTICS & RUBBER PRODUCTS	326	378,840,185	264,367,535	1,300,662
NONMETALLIC MINERALS	327	451,820,619	333,029,928	1,619,708
PRIMARY METALS	331	505,613,468	397,238,270	1,929,196

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	123,989,432	116,600,509	564,325
ALUMINUM SMELTING	3313	212,438,956	177,492,765	861,717
OTHER NONFERROUS METALS	3314	15,887,216	15,652,906	75,753
FOUNDRIES	3315	153,297,864	87,492,090	427,401
FABRICATED METAL PRODUCTS	332	619,157,561	466,449,465	2,274,502
MACHINERY	333	732,161,738	473,325,070	2,323,946
FARM & CONSTRUCTION IMPLEMENTS	3331	74,503,772	43,910,150	215,019
INDUSTRIAL MACHINERY	3332	154,414,191	83,799,893	409,060
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	503,243,775	345,615,027	1,699,867
COMPUTERS & ELECTRONICS	334	1,554,313,121	1,026,284,837	5,546,285
COMPUTER HARDWARE	3341	252,138,289	143,176,185	770,980
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	70,509,369	47,970,526	261,109
AUDIO & VIDEO EQUIPMENT	3343	22,407,085	14,366,288	75,321
SEMICONDUCTORS	3344	464,843,079	245,580,843	1,196,371
INSTRUMENTS	3345	688,712,272	539,916,083	2,888,137
SOFTWARE REPRODUCTION	334611	49,676,557	31,325,427	331,615
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	6,026,470	3,949,485	22,752
ELECTRICAL EQUIPMENT & APPLIANCES	335	138,052,468	99,905,532	493,818
LIGHTING EQUIPMENT	3351	17,344,214	9,316,635	45,746
HOUSEHOLD APPLIANCES	3352	28,825,761	16,129,055	77,971
OTHER ELECTRIC EQUIPMENT	3353, 3359	91,882,493	74,459,842	370,101
TRANSPORTATION EQUIPMENT	336	5,778,121,714	5,373,829,680	27,872,861
MOTOR VEHICLES & PARTS	3361, 3362, 3363	260,412,615	229,483,951	1,189,021
AIRCRAFT, AEROSPACE & PARTS	3364	5,200,174,521	4,921,583,900	25,608,601
SHIPS & BOATS	3366	292,277,127	205,940,544	993,567
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	25,257,451	16,821,285	81,672
FURNITURE & RELATED PRODUCTS	337	292,802,880	210,004,960	1,017,539
OTHER MANUFACTURING	339	681,843,425	356,543,555	1,821,586
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>21,569,540,244</u>	<u>15,013,876,951</u>	<u>71,920,007</u>
DURABLE GOODS	423	12,043,750,217	8,097,285,062	40,674,389
MOTOR VEHICLES & PARTS	4231	3,398,066,039	1,899,339,524	9,321,127
FURNITURE & HOME FURNISHINGS	4232	249,908,690	180,759,190	915,429
LUMBER & CONSTRUCTION MATERIALS	4233	908,723,037	650,375,715	3,172,488
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,220,796,927	1,725,667,347	8,710,941
ELECTRICAL EQUIPMENT	4236	1,458,836,636	1,171,341,556	6,150,973
HARDWARE, PLUMBING, HEATING EQUIP.	4237	472,753,534	386,447,263	1,901,441
MACHINERY & EQUIPMENT	4238	1,791,432,515	1,268,668,711	6,270,573
OTHER DURABLE GOODS	4235, 4239	1,543,232,839	814,685,756	4,231,417
NONDURABLE GOODS:	424	9,394,148,792	6,840,922,034	30,748,603
PAPER & PAPER PRODUCTS	4241	397,322,465	334,586,469	1,620,267
DRUGS & SUNDRIES	4242	1,615,819,063	1,470,815,714	5,126,759
APPAREL	4243	488,040,746	182,776,712	927,012
FOOD PRODUCTS	4244	3,610,774,667	2,302,839,277	10,605,486
FARM PRODUCTS	4245	140,938,814	84,220,640	455,062
CHEMICALS & PLASTICS	4246	612,415,251	538,679,581	2,643,826
PETROLEUM PRODUCTS	4247	449,899,956	368,545,909	1,796,896
OTHER NONDURABLE GOODS	4248, 4249	2,078,937,830	1,558,457,732	7,573,295
ELECTRONIC MARKETS, AGENTS, BROKERS	425	131,641,235	75,669,855	497,015
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>19,851,449,099</u>	<u>16,619,225,546</u>	<u>81,853,327</u>
MOTOR VEHICLES & PARTS	441	4,444,441,246	4,063,288,392	20,025,516
NEW & USED AUTO DEALERS	4411	3,523,163,816	3,258,716,865	16,029,182
RV, BOAT, MOTORCYCLE DEALERS	4412	419,585,941	351,756,590	1,757,714
AUTOMOTIVE PARTS & TIRES	4413	501,691,489	452,814,937	2,238,620
FURNITURE & HOME FURNISHINGS	442	764,065,022	526,801,091	2,537,718
ELECTRONICS & APPLIANCES	443	1,005,887,562	764,434,232	4,198,319
HOUSEHOLD APPLIANCES	443111	128,663,754	125,655,032	620,067

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	304,449,028	258,151,434	1,289,530
COMPUTERS & SOFTWARE	44312	554,501,278	363,478,344	2,207,173
CAMERAS & PHOTO SUPPLY	44313	18,273,502	17,149,422	81,549
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,501,840,025	1,361,514,000	6,617,572
BUILDING MATERIALS	4441	1,343,285,879	1,223,787,021	5,865,215
LAWN & GARDEN SUPPLIES	4442	158,554,146	137,726,979	752,357
FOOD & BEVERAGES (OFF-PREMISES)	445	2,758,010,855	2,646,561,706	12,644,057
GROCERY & CONVENIENCE STORES	4451	2,609,204,827	2,540,223,825	12,119,707
OTHER FOOD STORES/SPECIALTY FOODS	4452	138,857,174	97,520,631	473,445
BEER, WINE AND LIQUOR STORES	4453	9,948,854	8,817,250	50,905
DRUG STORES & PERSONAL CARE STORES	446	988,622,060	866,060,936	4,210,593
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,400,262,163	1,142,638,984	5,522,140
APPAREL & ACCESSORIES	448	940,060,250	655,117,658	3,161,902
CLOTHING STORES	4481	731,377,602	496,081,585	2,391,768
SHOE STORES	4482	67,881,829	61,787,165	299,747
JEWELRY & LUGGAGE STORES	4483	140,800,819	97,248,908	470,387
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	565,912,166	478,658,669	2,382,863
SPORTING GOODS	45111	237,838,291	182,044,938	931,018
HOBBY & TOY STORES	45112	66,508,167	63,324,725	299,418
SEWING SUPPLIES	45113	36,397,170	32,358,326	154,871
MUSICAL INSTRUMENTS	45114	37,092,913	33,491,796	172,486
BOOK, PERIODICAL & MUSIC STORES	45121	122,523,731	106,563,076	525,727
TAPES & CDs	45122	65,551,894	60,875,808	299,343
DEPARTMENT STORES	4521	680,541,965	645,259,154	3,109,678
GENERAL MERCHANDISE STORES	4529	2,031,697,425	1,949,578,742	9,269,640
E-COMMERCE & MAIL ORDER	4541	924,493,914	125,127,130	773,411
MISCELLANEOUS RETAILERS	453, 4542, 4543	1,845,614,446	1,394,184,852	7,399,918
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>682,508,947</u>	<u>541,583,880</u>	<u>3,601,738</u>
AIR TRANSPORTATION	481	9,531,540	8,856,940	89,673
RAILROADS	482	18,790,119	18,785,343	126,827
WATER TRANSPORTATION	483	32,221,624	20,892,526	81,309
TRUCK TRANSPORTATION	484	110,726,166	84,445,138	634,867
TRANSIT & GROUND PASSENGER TRANSPORT	485	25,657,682	23,994,122	305,666
PIPELINES	486	1,637,265	1,637,265	21,898
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	483,944,551	382,972,546	2,341,498
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>94,982,930</u>	<u>80,091,463</u>	<u>436,750</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,342,902,931</u>	<u>2,885,031,292</u>	<u>23,519,800</u>
PUBLISHING (EXCEPT INTERNET)	511	775,143,197	673,720,603	6,001,856
NEWSPAPERS	51111	198,069,396	195,150,605	1,006,144
BOOKS & PERIODICALS	51112, 51113	83,159,778	74,002,764	666,237
SOFTWARE	5112	429,727,815	349,407,240	3,570,348
OTHER PUBLISHERS	51114, 51119	64,186,208	55,159,994	759,127
MOTION PICTURE PRODUCTION	512	143,038,022	111,387,945	1,201,742
RADIO & TV BROADCASTING, CABLE TV	515	204,142,937	103,191,572	1,098,602
INTERNET PUBLISHING & BROADCASTING	516	834,720	815,229	6,992
TELEPHONE & TELECOMMUNICATIONS	517	1,879,534,269	1,733,017,506	12,039,468
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	301,963,068	234,316,003	2,859,563
OTHER INFORMATION SERVICES	519	38,246,718	28,582,434	311,577
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,106,024,188</u>	<u>4,218,976,804</u>	<u>46,866,311</u>
BANKS & CREDIT UNIONS	522	3,757,276,029	1,730,963,785	23,664,816
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	632,670,731	531,950,015	5,987,093
INSURANCE AGENTS & BROKERS	524	1,272,521,835	613,969,025	4,955,685
REAL ESTATE AGENTS & BROKERS	531	618,018,762	594,778,174	8,292,206
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	817,664,221	739,815,433	3,913,638
LESSORS OF NONFINANCIAL INTANGIBLES	533	7,872,610	7,500,372	52,873
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>17,148,965,938</u>	<u>14,833,821,592</u>	<u>160,592,868</u>

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	785,541,577	771,444,322	11,314,865
ACCOUNTING SERVICES	5412	403,970,531	384,462,448	5,665,639
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,425,444,902	1,203,796,696	13,411,141
COMPUTER SYSTEM DESIGN SERVICES	5415	998,914,088	760,070,781	7,753,837
CONSULTING SERVICES	5416	734,073,703	613,586,465	8,002,576
ADVERTISING & PUBLIC RELATIONS	5418	225,063,426	171,944,214	2,115,742
OTHER PROFESSIONAL SERVICES	5417, 5419	664,724,135	565,047,625	5,244,672
MANAGEMENT SERVICES	55	22,733,770	18,701,037	114,506
ADMINISTRATIVE & SUPPORT SERVICES	561	1,911,319,714	1,637,187,991	15,924,954
EMPLOYMENT SERVICES	5613	275,908,325	236,122,663	3,212,897
TRAVEL SERVICES	5615	189,985,965	170,972,290	700,463
INVESTIGATION & SECURITY SERVICES	5616	124,597,475	119,888,748	1,454,328
BUILDING SERVICES & JANITORIAL	5617	963,676,259	763,662,425	7,670,464
OTHER	5611, 5612, 5614, 5619	357,151,690	346,541,865	2,886,802
WASTE TREATMENT/ COLLECTION	562	622,272,675	603,354,269	5,676,451
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	247,949,047	141,607,537	1,836,776
HEALTH SERVICES	62	4,773,366,075	4,098,599,299	59,647,891
PHYSICIANS	6211	1,191,132,696	1,062,747,961	15,749,380
DENTISTS	6212	601,700,963	598,793,077	8,969,358
OTHER PRACTITIONERS	6213	360,395,284	328,119,132	4,574,327
HOSPITALS	622	1,494,674,057	1,164,587,957	17,113,326
NURSING & RETIREMENT HOMES	623	262,155,067	247,880,133	3,686,462
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	742,395,540	622,340,484	8,614,605
SOCIAL SERVICES & DAY CARE	624	120,912,468	74,130,555	940,433
ARTS, ENTERTAINMENT, & RECREATION	71	512,235,162	389,285,308	3,446,928
PERFORMING ARTS, SPECTATOR SPORTS	711	152,776,212	103,959,020	1,204,274
MUSEUMS, HISTORICAL SITES, ETC.	712	8,574,883	2,105,986	13,002
AMUSEMENT, GAMBLING, RECREATION	713	350,884,067	283,220,302	2,229,652
ACCOMMODATIONS	721	351,484,380	338,873,379	1,760,628
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	1,945,918,921	1,763,384,795	9,074,520
DRINKING PLACES	7224	121,108,490	101,047,214	650,256
AUTO REPAIR & SERVICES	8111	519,852,142	492,725,371	2,384,738
OTHER REPAIR SERVICES	8112, 8113, 8114	253,671,247	223,909,857	1,133,396
PERSONAL SERVICES	812	456,387,670	425,048,004	4,077,557
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	134,280,417	133,569,854	1,701,097
LAUNDRY & DRY CLEANING	8123	88,122,306	81,380,274	479,328
OTHER PERSONAL SERVICES	8122, 8129	233,984,947	210,097,876	1,897,132
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	102,835,936	66,044,926	762,464
PUBLIC ADMINISTRATION, OTHER	92,00	70,098,347	63,700,054	593,331
TOTAL ALL INDUSTRIES		97,783,947,943	76,825,453,332	500,407,505