

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
2ND 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>\$803,469,217</u>	<u>\$658,094,459</u>	<u>\$3,536,201</u>
CROP & ANIMAL PRODUCTION	111,112	184,777,237	147,577,203	706,278
FORESTRY & LOGGING	113	486,657,936	416,393,958	2,087,942
FISHING & HUNTING	114	23,516,140	14,908,959	82,287
AG & FORESTRY SUPPORT ACTIVITIES	115	108,517,904	79,214,339	659,694
<u>MINING</u>	<u>21</u>	<u>149,902,093</u>	<u>129,960,005</u>	<u>654,497</u>
OIL & GAS EXTRACTION	211	1,422,869	1,422,869	6,791
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	66,162,127	57,815,418	287,584
SAND & GRAVEL, QUARRYING	2123	82,317,097	70,721,718	360,122
<u>UTILITIES</u>	<u>22</u>	<u>395,004,727</u>	<u>313,270,797</u>	<u>4,126,675</u>
ELECTRIC POWER GENERATION & TRANS.	2211	76,804,406	76,151,215	1,002,178
NATURAL GAS DISTRIBUTION	2212	85,593,601	23,206,965	116,394
WATER & SEWER	2213	232,606,720	213,912,617	3,008,103
<u>CONSTRUCTION</u>	<u>23</u>	<u>7,368,220,327</u>	<u>6,678,625,746</u>	<u>32,712,935</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,470,021,340	1,403,269,271	6,831,664
NONRESIDENTIAL BUILDING	2362	1,395,329,768	1,197,017,793	5,749,881
HEAVY CONSTRUCTION & HIGHWAYS	237	1,011,936,528	852,030,976	4,338,021
SPECIAL TRADE CONTRACTORS	238	3,490,929,831	3,226,304,846	15,793,355
PLUMBING & HEATING	23822	761,671,500	681,348,307	3,344,759
PAINTING	23832	129,548,653	118,262,634	572,873
ELECTRICAL	23821	572,281,060	532,551,472	2,638,542
MASONRY/DRYWALL	23814, 23831	336,203,270	323,517,172	1,558,483
ROOFING	23816	199,091,029	193,407,089	923,477
OTHER CONTRACTORS	238 not listed above	1,492,134,319	1,377,218,172	6,755,221
<u>MANUFACTURING</u>	<u>31-33</u>	<u>24,145,793,672</u>	<u>18,628,419,627</u>	<u>90,676,511</u>
FOOD PRODUCTS	311	2,475,910,996	1,474,330,022	4,013,123
MILLING OF GRAINS	3112	58,046,687	34,649,332	120,099
FRUITS & VEGETABLES	3114	692,222,369	500,797,123	1,053,292
DAIRY PRODUCTS	3115	481,985,268	271,422,306	499,878
MEAT PRODUCTS	3116	367,854,232	248,027,847	430,372
SEAFOOD PRODUCTS	3117	418,322,832	93,988,423	375,756
BAKERY PRODUCTS	3118	190,048,227	156,592,043	755,900
OTHER FOOD ITEMS	3111, 3113, 3119	267,431,381	168,852,948	777,826
BEVERAGES	312	531,026,599	351,531,743	1,706,269
TEXTILES	313,314	187,521,152	83,240,616	413,182
APPAREL	315	53,187,211	29,874,496	144,871
LEATHER & ALLIED PRODUCTS	316	19,598,882	4,534,426	21,837
LUMBER & WOOD PRODUCTS	321	1,909,524,410	1,526,232,503	7,624,195
SAWMILLS	3211	678,725,666	519,570,831	2,541,764
PLYWOOD & TRUSSES	3212	267,500,108	165,398,901	799,243
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	963,298,636	841,262,771	4,283,188
PAPER PRODUCTS	322	1,326,111,808	951,361,558	4,613,497
PULP & PAPER MILLS	3221	921,448,011	696,461,645	3,377,863
OTHER PAPER PRODUCTS	3222	404,663,797	254,899,913	1,235,634
COMMERCIAL PRINTING	323	250,474,001	221,136,506	1,077,475
PETROLEUM & COAL PRODUCTS	324	3,180,844,434	2,848,627,313	13,797,516
PETROLEUM REFINING	32411	3,076,341,214	2,774,746,471	13,408,005
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	104,503,220	73,880,842	389,511
CHEMICALS	325	576,181,213	406,444,524	1,991,591
CHEMICALS	3251	125,157,736	84,620,114	412,495
PESTICIDES & FERTILIZERS	3253	53,315,262	42,045,970	204,036
PHARMACEUTICALS	3254	85,673,017	60,989,817	298,135
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	312,035,198	218,788,623	1,076,925
PLASTICS & RUBBER PRODUCTS	326	461,741,262	323,365,159	1,584,565
NONMETALLIC MINERALS	327	597,463,144	447,269,149	2,170,120
PRIMARY METALS	331	582,753,911	456,124,756	2,215,821

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	151,784,818	143,731,859	695,571
ALUMINUM SMELTING	3313	241,716,414	196,739,567	955,756
OTHER NONFERROUS METALS	3314	19,879,872	19,150,071	93,134
FOUNDRIES	3315	169,372,807	96,503,259	471,360
FABRICATED METAL PRODUCTS	332	832,529,688	587,528,373	2,856,448
MACHINERY	333	825,563,139	549,385,049	2,688,325
FARM & CONSTRUCTION IMPLEMENTS	3331	77,634,571	42,790,749	210,056
INDUSTRIAL MACHINERY	3332	173,875,098	99,178,451	482,717
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	574,053,470	407,415,849	1,995,552
COMPUTERS & ELECTRONICS	334	1,655,113,051	1,043,638,245	5,369,133
COMPUTER HARDWARE	3341	276,980,372	150,893,051	788,381
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	95,520,631	57,285,492	321,408
AUDIO & VIDEO EQUIPMENT	3343	26,965,396	16,351,775	84,405
SEMICONDUCTORS	3344	545,033,650	283,873,685	1,382,734
INSTRUMENTS	3345	659,088,854	507,571,221	2,576,762
SOFTWARE REPRODUCTION	334611	45,916,214	24,029,440	193,710
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	5,607,934	3,633,581	21,733
ELECTRICAL EQUIPMENT & APPLIANCES	335	158,158,267	113,206,392	556,993
LIGHTING EQUIPMENT	3351	20,972,651	10,323,335	50,638
HOUSEHOLD APPLIANCES	3352	41,332,144	24,015,946	115,696
OTHER ELECTRIC EQUIPMENT	3353, 3359	95,853,472	78,867,111	390,659
TRANSPORTATION EQUIPMENT	336	7,492,151,353	6,554,264,290	34,515,252
MOTOR VEHICLES & PARTS	3361, 3362, 3363	303,648,222	272,652,375	1,353,679
AIRCRAFT, AEROSPACE & PARTS	3364	6,785,067,039	6,002,767,707	31,809,771
SHIPS & BOATS	3366	372,709,739	258,551,118	1,253,361
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	30,726,353	20,293,090	98,441
FURNITURE & RELATED PRODUCTS	337	318,706,192	230,885,335	1,117,337
OTHER MANUFACTURING	339	711,232,959	425,439,172	2,198,961
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>24,339,220,706</u>	<u>16,874,417,051</u>	<u>80,493,033</u>
DURABLE GOODS	423	13,377,261,770	9,212,105,889	46,083,162
MOTOR VEHICLES & PARTS	4231	3,200,435,026	2,083,598,956	10,200,333
FURNITURE & HOME FURNISHINGS	4232	255,986,740	190,649,508	963,696
LUMBER & CONSTRUCTION MATERIALS	4233	1,188,505,553	833,058,062	4,056,631
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,435,718,820	1,860,208,125	9,400,741
ELECTRICAL EQUIPMENT	4236	1,639,937,667	1,279,588,566	6,680,366
HARDWARE, PLUMBING, HEATING EQUIP.	4237	556,492,629	451,713,669	2,228,774
MACHINERY & EQUIPMENT	4238	1,982,450,761	1,492,152,268	7,356,973
OTHER DURABLE GOODS	4235, 4239	2,117,734,574	1,021,136,735	5,195,648
NONDURABLE GOODS:	424	10,782,179,090	7,574,252,866	33,852,920
PAPER & PAPER PRODUCTS	4241	430,754,955	363,705,586	1,764,537
DRUGS & SUNDRIES	4242	2,200,548,621	1,453,292,797	4,963,540
APPAREL	4243	401,883,656	172,947,424	874,307
FOOD PRODUCTS	4244	3,903,395,411	2,569,711,394	11,524,625
FARM PRODUCTS	4245	128,514,199	78,878,324	415,758
CHEMICALS & PLASTICS	4246	697,249,386	616,300,203	3,024,417
PETROLEUM PRODUCTS	4247	560,224,776	463,378,370	2,257,639
OTHER NONDURABLE GOODS	4248, 4249	2,459,608,086	1,856,038,768	9,028,097
ELECTRONIC MARKETS, AGENTS, BROKERS	425	179,778,629	88,057,079	556,945
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>22,123,589,766</u>	<u>18,725,389,477</u>	<u>92,031,076</u>
MOTOR VEHICLES & PARTS	441	4,909,305,402	4,490,895,246	22,081,909
NEW & USED AUTO DEALERS	4411	3,746,315,946	3,462,237,072	16,992,227
RV, BOAT, MOTORCYCLE DEALERS	4412	622,044,954	539,931,446	2,676,893
AUTOMOTIVE PARTS & TIRES	4413	540,944,502	488,726,728	2,412,789
FURNITURE & HOME FURNISHINGS	442	809,357,680	581,835,345	2,823,120
ELECTRONICS & APPLIANCES	443	971,906,403	733,130,830	4,051,724
HOUSEHOLD APPLIANCES	443111	128,415,390	124,840,337	618,442

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		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	274,959,047	238,957,191	1,183,984
COMPUTERS & SOFTWARE	44312	544,701,700	346,536,600	2,141,465
CAMERAS & PHOTO SUPPLY	44313	23,830,266	22,796,702	107,833
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,017,119,102	1,845,854,810	8,836,920
BUILDING MATERIALS	4441	1,776,145,885	1,629,443,230	7,789,656
LAWN & GARDEN SUPPLIES	4442	240,973,217	216,411,580	1,047,264
FOOD & BEVERAGES (OFF-PREMISES)	445	3,006,516,667	2,904,908,531	13,852,162
GROCERY & CONVENIENCE STORES	4451	2,873,352,094	2,797,740,644	13,334,667
OTHER FOOD STORES/SPECIALTY FOODS	4452	121,822,030	97,036,913	460,110
BEER, WINE AND LIQUOR STORES	4453	11,342,543	10,130,974	57,385
DRUG STORES & PERSONAL CARE STORES	446	1,024,103,800	900,639,760	4,369,381
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,778,990,457	1,491,713,138	7,181,648
APPAREL & ACCESSORIES	448	1,058,469,469	747,732,867	3,611,370
CLOTHING STORES	4481	838,663,705	585,554,032	2,830,512
SHOE STORES	4482	67,654,208	64,352,423	307,853
JEWELRY & LUGGAGE STORES	4483	152,151,556	97,826,412	473,005
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	585,307,112	486,750,925	2,394,354
SPORTING GOODS	45111	275,843,994	207,620,206	1,028,649
HOBBY & TOY STORES	45112	64,758,596	61,310,388	290,028
SEWING SUPPLIES	45113	36,023,756	31,416,252	150,068
MUSICAL INSTRUMENTS	45114	36,178,158	32,213,772	167,314
BOOK, PERIODICAL & MUSIC STORES	45121	108,988,612	94,992,544	469,991
TAPES & CDs	45122	63,513,996	59,197,763	288,304
DEPARTMENT STORES	4521	744,213,607	704,021,135	3,390,653
GENERAL MERCHANDISE STORES	4529	2,336,935,701	2,196,078,525	10,437,227
E-COMMERCE & MAIL ORDER	4541	863,472,341	128,395,382	808,383
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,017,892,025	1,513,432,983	8,192,225
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>776,445,643</u>	<u>594,853,925</u>	<u>3,945,564</u>
AIR TRANSPORTATION	481	13,936,219	11,931,688	120,365
RAILROADS	482	20,635,069	20,634,707	145,831
WATER TRANSPORTATION	483	34,831,269	22,055,043	92,654
TRUCK TRANSPORTATION	484	137,275,796	100,607,840	777,382
TRANSIT & GROUND PASSENGER TRANSPORT	485	27,996,875	25,939,324	330,123
PIPELINES	486	1,984,608	1,984,608	27,954
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	539,785,807	411,700,715	2,451,255
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>91,326,506</u>	<u>78,777,524</u>	<u>430,832</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,578,428,177</u>	<u>3,093,116,014</u>	<u>25,890,585</u>
PUBLISHING (EXCEPT INTERNET)	511	832,835,426	742,737,467	6,470,787
NEWSPAPERS	51111	216,386,579	212,886,760	1,088,914
BOOKS & PERIODICALS	51112, 51113	86,662,256	77,785,502	668,094
SOFTWARE	5112	457,904,000	388,353,475	3,840,197
OTHER PUBLISHERS	51114, 51119	71,882,591	63,711,730	873,582
MOTION PICTURE PRODUCTION	512	168,189,579	133,816,100	1,450,241
RADIO & TV BROADCASTING, CABLE TV	515	241,011,466	117,271,327	1,177,964
INTERNET PUBLISHING & BROADCASTING	516	902,210	728,084	6,997
TELEPHONE & TELECOMMUNICATIONS	517	1,964,645,333	1,824,260,973	13,329,748
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	315,485,721	239,783,393	3,036,721
OTHER INFORMATION SERVICES	519	55,358,442	34,518,670	418,127
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,284,369,664</u>	<u>4,601,022,842</u>	<u>51,878,486</u>
BANKS & CREDIT UNIONS	522	4,017,289,213	1,801,602,267	24,803,402
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	609,510,102	512,894,645	5,892,331
INSURANCE AGENTS & BROKERS	524	1,346,902,742	637,958,303	5,171,461
REAL ESTATE AGENTS & BROKERS	531	858,567,968	836,546,678	11,743,892
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,440,865,010	801,555,077	4,191,867
LESSORS OF NONFINANCIAL INTANGIBLES	533	11,234,629	10,465,872	75,533
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>18,236,311,621</u>	<u>15,824,213,493</u>	<u>169,205,080</u>

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	821,143,193	805,139,291	11,727,431
ACCOUNTING SERVICES	5412	415,584,898	396,054,029	5,836,074
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,472,651,084	1,245,019,422	13,977,758
COMPUTER SYSTEM DESIGN SERVICES	5415	1,050,458,100	775,999,581	8,161,153
CONSULTING SERVICES	5416	776,887,788	647,552,366	8,490,946
ADVERTISING & PUBLIC RELATIONS	5418	234,106,926	182,236,637	2,208,877
OTHER PROFESSIONAL SERVICES	5417, 5419	693,332,100	580,773,462	5,406,075
MANAGEMENT SERVICES	55	25,942,955	20,807,820	126,009
ADMINISTRATIVE & SUPPORT SERVICES	561	2,142,387,842	1,855,422,798	17,457,469
EMPLOYMENT SERVICES	5613	311,593,134	271,275,966	3,676,607
TRAVEL SERVICES	5615	236,417,616	223,913,025	868,495
INVESTIGATION & SECURITY SERVICES	5616	132,105,649	127,184,392	1,525,639
BUILDING SERVICES & JANITORIAL	5617	999,967,567	787,493,934	7,949,876
OTHER	5611, 5612, 5614, 5619	462,303,876	445,555,481	3,436,852
WASTE TREATMENT/ COLLECTION	562	690,328,153	673,476,085	6,180,214
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	216,548,001	141,767,614	1,867,723
HEALTH SERVICES	62	4,933,139,619	4,224,389,809	61,536,740
PHYSICIANS	6211	1,256,736,077	1,121,778,406	16,633,852
DENTISTS	6212	615,820,032	613,028,887	9,181,340
OTHER PRACTITIONERS	6213	391,532,248	347,608,897	4,880,640
HOSPITALS	622	1,505,003,493	1,166,401,695	17,110,170
NURSING & RETIREMENT HOMES	623	261,964,411	247,824,692	3,680,961
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	772,437,882	648,646,875	9,046,048
SOCIAL SERVICES & DAY CARE	624	129,645,476	79,100,357	1,003,729
ARTS, ENTERTAINMENT, & RECREATION	71	551,806,768	423,057,596	3,900,923
PERFORMING ARTS, SPECTATOR SPORTS	711	217,631,277	136,206,436	1,639,610
MUSEUMS, HISTORICAL SITES, ETC.	712	11,826,707	4,338,513	30,473
AMUSEMENT, GAMBLING, RECREATION	713	322,348,784	282,512,647	2,230,840
ACCOMMODATIONS	721	437,809,847	424,146,368	2,161,492
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,165,151,768	1,972,078,939	10,098,017
DRINKING PLACES	7224	124,553,157	103,934,883	652,699
AUTO REPAIR & SERVICES	8111	535,371,877	505,943,255	2,446,299
OTHER REPAIR SERVICES	8112, 8113, 8114	315,618,604	285,445,332	1,387,172
PERSONAL SERVICES	812	480,918,087	446,502,764	4,300,403
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	145,028,792	144,270,041	1,833,483
LAUNDRY & DRY CLEANING	8123	91,058,516	84,059,419	500,222
OTHER PERSONAL SERVICES	8122, 8129	244,830,779	218,173,304	1,966,698
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	99,950,450	65,236,149	718,820
PUBLIC ADMINISTRATION, OTHER	92,00	52,620,404	49,229,293	562,786
<b>TOTAL ALL INDUSTRIES</b>		<b>110,292,082,119</b>	<b>86,200,160,960</b>	<b>555,581,475</b>