

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

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,305,786,618</u>	<u>\$2,670,556,872</u>	<u>\$14,409,250</u>
CROP & ANIMAL PRODUCTION	111,112	750,171,039	577,607,584	2,657,603
FORESTRY & LOGGING	113	1,923,103,390	1,668,874,400	8,389,648
FISHING & HUNTING	114	160,178,108	79,676,778	427,593
AG & FORESTRY SUPPORT ACTIVITIES	115	472,334,081	344,398,110	2,934,406
<u>MINING</u>	<u>21</u>	<u>638,202,014</u>	<u>553,381,702</u>	<u>2,806,485</u>
OIL & GAS EXTRACTION	211	7,481,539	7,481,539	35,620
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	294,719,598	256,089,204	1,276,160
SAND & GRAVEL, QUARRYING	2123	336,000,877	289,810,959	1,494,705
<u>UTILITIES</u>	<u>22</u>	<u>1,695,122,824</u>	<u>1,178,227,782</u>	<u>15,923,998</u>
ELECTRIC POWER GENERATION & TRANS.	2211	304,552,162	300,049,476	3,977,960
NATURAL GAS DISTRIBUTION	2212	493,511,074	61,097,351	324,158
WATER & SEWER	2213	897,059,588	817,080,955	11,621,880
<u>CONSTRUCTION</u>	<u>23</u>	<u>30,300,306,585</u>	<u>27,363,340,777</u>	<u>134,668,077</u>
RESIDENTIAL BUILDING & REMODELING	2361	6,193,850,112	5,880,281,949	28,619,018
NONRESIDENTIAL BUILDING	2362	5,577,799,721	4,761,318,295	22,797,127
HEAVY CONSTRUCTION & HIGHWAYS	237	4,226,648,705	3,589,797,289	18,816,296
SPECIAL TRADE CONTRACTORS	238	14,302,008,047	13,131,943,244	64,435,636
PLUMBING & HEATING	23822	3,000,261,738	2,735,852,483	13,432,918
PAINTING	23832	520,191,373	475,876,914	2,321,354
ELECTRICAL	23821	2,513,399,940	2,177,486,817	10,814,114
MASONRY/DRYWALL	23814, 23831	1,320,985,923	1,259,368,598	6,068,312
ROOFING	23816	787,064,610	762,946,449	3,648,464
OTHER CONTRACTORS	238 not listed above	6,160,104,463	5,720,411,983	28,150,474
<u>MANUFACTURING</u>	<u>31-33</u>	<u>94,239,017,118</u>	<u>72,165,226,762</u>	<u>349,113,143</u>
FOOD PRODUCTS	311	10,171,202,277	6,250,861,790	16,907,338
MILLING OF GRAINS	3112	232,131,684	139,913,781	487,131
FRUITS & VEGETABLES	3114	3,051,554,073	2,179,478,959	4,413,606
DAIRY PRODUCTS	3115	1,573,878,905	902,611,737	1,715,090
MEAT PRODUCTS	3116	1,587,105,111	1,244,476,969	2,093,507
SEAFOOD PRODUCTS	3117	1,832,187,720	437,140,990	1,821,747
BAKERY PRODUCTS	3118	724,761,843	619,227,945	2,991,097
OTHER FOOD ITEMS	3111, 3113, 3119	1,169,582,941	728,011,409	3,385,160
BEVERAGES	312	2,086,139,991	1,357,439,177	6,595,612
TEXTILES	313,314	803,773,737	320,553,112	1,589,822
APPAREL	315	347,379,469	147,945,888	729,180
LEATHER & ALLIED PRODUCTS	316	68,844,544	17,920,129	86,322
LUMBER & WOOD PRODUCTS	321	7,158,770,874	5,680,476,403	28,475,955
SAWMILLS	3211	2,520,475,721	1,886,867,098	9,237,593
PLYWOOD & TRUSSES	3212	1,019,438,343	635,799,565	3,073,086
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,618,856,810	3,157,809,740	16,165,276
PAPER PRODUCTS	322	5,233,202,193	3,759,783,975	18,233,599
PULP & PAPER MILLS	3221	3,528,833,091	2,688,950,925	13,040,259
OTHER PAPER PRODUCTS	3222	1,704,369,102	1,070,833,050	5,193,340
COMMERCIAL PRINTING	323	1,047,968,588	923,614,515	4,517,506
PETROLEUM & COAL PRODUCTS	324	12,979,935,908	11,659,652,697	56,467,617
PETROLEUM REFINING	32411	12,562,377,619	11,354,191,056	54,858,570
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	417,558,289	305,461,641	1,609,047
CHEMICALS	325	2,364,523,026	1,667,723,082	8,176,974
CHEMICALS	3251	629,640,366	466,160,017	2,276,197
PESTICIDES & FERTILIZERS	3253	158,358,245	99,100,485	487,906
PHARMACEUTICALS	3254	396,688,644	270,436,821	1,318,671
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,179,835,771	832,025,759	4,094,200
PLASTICS & RUBBER PRODUCTS	326	1,841,092,030	1,282,616,049	6,290,695
NONMETALLIC MINERALS	327	2,211,035,514	1,652,419,134	8,025,997
PRIMARY METALS	331	2,229,141,341	1,748,860,233	8,496,796

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	556,189,702	525,781,541	2,545,096
ALUMINUM SMELTING	3313	944,449,146	779,944,559	3,786,425
OTHER NONFERROUS METALS	3314	77,374,700	74,410,820	361,438
FOUNDRIES	3315	651,127,793	368,723,313	1,803,837
FABRICATED METAL PRODUCTS	332	3,091,256,162	2,241,682,917	10,923,606
MACHINERY	333	3,293,844,629	2,159,497,934	10,580,334
FARM & CONSTRUCTION IMPLEMENTS	3331	313,691,205	180,739,855	881,827
INDUSTRIAL MACHINERY	3332	653,718,155	366,048,763	1,785,445
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	2,326,435,269	1,612,709,316	7,913,062
COMPUTERS & ELECTRONICS	334	7,102,520,858	4,347,875,297	22,514,176
COMPUTER HARDWARE	3341	1,252,759,567	556,038,478	2,970,380
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	357,230,048	210,628,403	1,171,701
AUDIO & VIDEO EQUIPMENT	3343	108,823,755	67,879,744	351,502
SEMICONDUCTORS	3344	2,084,151,119	1,086,137,560	5,289,263
INSTRUMENTS	3345	3,095,128,369	2,319,335,193	11,908,638
SOFTWARE REPRODUCTION	334611	183,987,430	94,008,578	736,136
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	20,440,570	13,847,341	86,556
ELECTRICAL EQUIPMENT & APPLIANCES	335	732,554,032	490,244,097	2,425,072
LIGHTING EQUIPMENT	3351	88,311,661	43,769,533	214,393
HOUSEHOLD APPLIANCES	3352	173,355,612	102,756,531	497,812
OTHER ELECTRIC EQUIPMENT	3353, 3359	470,886,759	343,718,033	1,712,867
TRANSPORTATION EQUIPMENT	336	27,127,114,056	23,786,418,635	124,578,391
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,231,649,378	1,116,454,643	5,584,567
AIRCRAFT, AEROSPACE & PARTS	3364	24,349,123,964	21,607,526,744	113,847,751
SHIPS & BOATS	3366	1,417,828,244	973,231,306	4,712,907
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	128,512,470	89,205,942	433,166
FURNITURE & RELATED PRODUCTS	337	1,258,888,632	917,633,375	4,449,680
OTHER MANUFACTURING	339	3,089,829,257	1,752,008,323	9,048,471
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>100,869,093,289</u>	<u>70,387,213,333</u>	<u>336,783,747</u>
DURABLE GOODS	423	52,848,309,011	35,533,066,918	178,047,034
MOTOR VEHICLES & PARTS	4231	11,418,247,672	7,494,627,636	36,750,202
FURNITURE & HOME FURNISHINGS	4232	1,102,704,008	818,639,044	4,127,650
LUMBER & CONSTRUCTION MATERIALS	4233	4,758,143,021	3,249,528,191	15,832,438
PROFESSIONAL & COMMERCIAL EQUIP.	4234	9,854,823,885	7,429,892,434	37,428,599
ELECTRICAL EQUIPMENT	4236	6,594,021,841	5,118,861,821	26,898,093
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,200,740,987	1,771,680,901	8,723,478
MACHINERY & EQUIPMENT	4238	7,630,569,127	5,579,404,147	27,492,518
OTHER DURABLE GOODS	4235, 4239	9,289,058,470	4,070,432,744	20,794,056
NONDURABLE GOODS:	424	47,102,712,223	34,438,640,105	156,169,623
PAPER & PAPER PRODUCTS	4241	1,778,484,217	1,522,788,824	7,388,657
DRUGS & SUNDRIES	4242	7,290,746,230	6,009,067,666	20,799,667
APPAREL	4243	1,865,064,652	779,651,025	3,930,284
FOOD PRODUCTS	4244	16,452,127,063	10,453,879,961	47,520,560
FARM PRODUCTS	4245	613,332,804	341,570,272	1,919,418
CHEMICALS & PLASTICS	4246	2,607,002,640	2,271,126,336	11,154,252
PETROLEUM PRODUCTS	4247	6,215,059,185	5,661,055,423	27,455,811
OTHER NONDURABLE GOODS	4248, 4249	10,280,895,432	7,399,500,598	36,000,974
ELECTRONIC MARKETS, AGENTS, BROKERS	425	918,070,838	415,505,093	2,567,084
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>89,827,003,566</u>	<u>75,286,130,238</u>	<u>370,041,842</u>
MOTOR VEHICLES & PARTS	441	19,115,364,261	17,454,045,378	85,951,388
NEW & USED AUTO DEALERS	4411	14,950,881,611	13,804,771,652	67,872,194
RV, BOAT, MOTORCYCLE DEALERS	4412	2,019,030,862	1,729,884,691	8,595,094
AUTOMOTIVE PARTS & TIRES	4413	2,145,451,788	1,919,389,035	9,484,100
FURNITURE & HOME FURNISHINGS	442	3,397,948,320	2,432,944,849	11,753,889
ELECTRONICS & APPLIANCES	443	4,382,818,739	3,353,222,572	18,281,037
HOUSEHOLD APPLIANCES	443111	576,525,486	558,506,711	2,758,644

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		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	1,319,938,013	1,147,095,871	5,656,459
COMPUTERS & SOFTWARE	44312	2,391,954,766	1,559,051,741	9,446,588
CAMERAS & PHOTO SUPPLY	44313	94,400,474	88,568,249	419,346
BLDG. MATERIALS, GARDEN SUPPLIES	444	7,255,023,046	6,572,250,911	31,612,518
BUILDING MATERIALS	4441	6,484,155,497	5,915,586,450	28,326,416
LAWN & GARDEN SUPPLIES	4442	770,867,549	656,664,461	3,286,102
FOOD & BEVERAGES (OFF-PREMISES)	445	11,448,146,160	11,037,866,581	52,715,702
GROCERY & CONVENIENCE STORES	4451	10,914,931,228	10,604,669,166	50,580,351
OTHER FOOD STORES/SPECIALTY FOODS	4452	482,455,800	387,985,105	1,874,959
BEER, WINE AND LIQUOR STORES	4453	50,759,132	45,212,310	260,392
DRUG STORES & PERSONAL CARE STORES	446	4,200,566,750	3,674,231,464	17,843,290
GAS STATIONS (INCL. CONVENIENCE STORES)	447	6,737,462,344	5,593,808,210	26,967,310
APPAREL & ACCESSORIES	448	4,703,184,794	3,275,055,338	15,766,692
CLOTHING STORES	4481	3,685,176,531	2,523,859,905	12,150,040
SHOE STORES	4482	300,114,717	277,840,156	1,333,919
JEWELRY & LUGGAGE STORES	4483	717,893,546	473,355,277	2,282,733
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	2,607,286,232	2,159,686,211	10,643,416
SPORTING GOODS	45111	1,164,936,852	857,814,924	4,278,544
HOBBY & TOY STORES	45112	337,918,473	308,528,486	1,460,327
SEWING SUPPLIES	45113	158,695,479	142,703,418	681,783
MUSICAL INSTRUMENTS	45114	158,725,977	143,521,720	738,658
BOOK, PERIODICAL & MUSIC STORES	45121	506,698,486	446,660,554	2,210,252
TAPES & CDs	45122	280,310,965	260,457,109	1,273,852
DEPARTMENT STORES	4521	3,301,918,157	3,128,493,011	15,048,480
GENERAL MERCHANDISE STORES	4529	10,292,690,125	9,733,935,650	46,258,878
E-COMMERCE & MAIL ORDER	4541	4,105,981,872	599,248,022	3,860,373
MISCELLANEOUS RETAILERS	453, 4542, 4543	8,278,612,766	6,271,342,041	33,338,869
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>3,208,333,194</u>	<u>2,425,510,933</u>	<u>16,185,481</u>
AIR TRANSPORTATION	481	53,541,839	44,478,595	461,364
RAILROADS	482	84,973,018	84,962,237	622,044
WATER TRANSPORTATION	483	148,012,796	95,425,773	378,038
TRUCK TRANSPORTATION	484	566,116,387	391,152,124	3,086,262
TRANSIT & GROUND PASSENGER TRANSPORT	485	107,416,202	97,075,098	1,202,941
PIPELINES	486	8,801,970	8,567,434	120,722
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	2,239,470,982	1,703,849,672	10,314,110
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>404,312,246</u>	<u>354,947,392</u>	<u>1,978,439</u>
<u>INFORMATION</u>	<u>51</u>	<u>14,431,071,990</u>	<u>12,407,875,614</u>	<u>102,825,608</u>
PUBLISHING (EXCEPT INTERNET)	511	3,266,426,790	2,893,351,189	25,346,074
NEWSPAPERS	51111	851,222,224	838,832,133	4,299,920
BOOKS & PERIODICALS	51112, 51113	369,974,494	323,951,577	2,836,347
SOFTWARE	5112	1,771,353,441	1,489,086,071	14,885,072
OTHER PUBLISHERS	51114, 51119	273,876,631	241,481,408	3,324,735
MOTION PICTURE PRODUCTION	512	712,227,927	576,098,971	5,913,367
RADIO & TV BROADCASTING, CABLE TV	515	969,641,619	480,403,991	4,832,622
INTERNET PUBLISHING & BROADCASTING	516	3,709,062	3,078,531	29,590
TELEPHONE & TELECOMMUNICATIONS	517	7,785,521,606	7,239,931,262	52,110,856
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,457,619,667	1,079,017,697	13,026,282
OTHER INFORMATION SERVICES	519	235,925,319	135,993,973	1,566,817
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>28,902,536,756</u>	<u>18,932,584,290</u>	<u>210,375,513</u>
BANKS & CREDIT UNIONS	522	13,338,134,433	7,321,954,911	100,981,636
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	2,596,313,831	2,200,725,778	24,224,399
INSURANCE AGENTS & BROKERS	524	5,752,195,114	2,691,180,239	21,894,970
REAL ESTATE AGENTS & BROKERS	531	3,496,921,533	3,349,582,769	45,571,574
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	3,681,599,370	3,335,571,141	17,455,196
LESSORS OF NONFINANCIAL INTANGIBLES	533	37,372,475	33,569,452	247,738
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>76,764,532,756</u>	<u>65,142,340,254</u>	<u>698,633,491</u>

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LEGAL SERVICES	5411	3,515,147,240	3,337,651,558	48,837,905
ACCOUNTING SERVICES	5412	1,519,672,044	1,435,742,299	21,141,739
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	6,963,367,928	5,277,851,776	58,672,207
COMPUTER SYSTEM DESIGN SERVICES	5415	4,434,966,778	3,255,775,514	33,858,524
CONSULTING SERVICES	5416	3,642,261,795	2,855,399,827	37,239,762
ADVERTISING & PUBLIC RELATIONS	5418	1,052,759,403	791,433,076	9,635,821
OTHER PROFESSIONAL SERVICES	5417, 5419	3,102,268,098	2,614,511,726	24,443,816
MANAGEMENT SERVICES	55	147,512,679	123,210,958	790,918
ADMINISTRATIVE & SUPPORT SERVICES	561	9,101,703,833	7,689,597,713	73,604,223
EMPLOYMENT SERVICES	5613	1,354,923,119	1,175,910,990	15,831,681
TRAVEL SERVICES	5615	918,064,035	850,035,408	3,580,917
INVESTIGATION & SECURITY SERVICES	5616	558,166,472	528,071,040	6,281,483
BUILDING SERVICES & JANITORIAL	5617	4,442,454,146	3,364,182,542	33,547,397
OTHER	5611, 5612, 5614, 5619	1,828,096,061	1,771,397,733	14,362,745
WASTE TREATMENT/ COLLECTION	562	2,726,044,101	2,643,240,082	24,614,554
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,070,167,075	655,099,751	8,502,926
HEALTH SERVICES	62	20,212,428,462	17,247,366,908	249,065,428
PHYSICIANS	6211	4,984,124,328	4,441,600,031	65,841,072
DENTISTS	6212	2,418,844,970	2,407,546,100	36,050,212
OTHER PRACTITIONERS	6213	1,617,246,275	1,471,880,644	20,700,922
HOSPITALS	622	6,149,476,942	4,781,168,562	70,135,987
NURSING & RETIREMENT HOMES	623	1,189,827,660	1,118,680,026	15,080,403
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	3,184,416,859	2,656,884,465	36,681,719
SOCIAL SERVICES & DAY CARE	624	668,491,428	369,607,080	4,575,113
ARTS, ENTERTAINMENT, & RECREATION	71	2,308,731,332	1,794,770,804	17,068,717
PERFORMING ARTS, SPECTATOR SPORTS	711	908,018,850	622,799,025	7,642,247
MUSEUMS, HISTORICAL SITES, ETC.	712	46,286,185	14,828,196	105,859
AMUSEMENT, GAMBLING, RECREATION	713	1,354,426,297	1,157,143,583	9,320,611
ACCOMMODATIONS	721	1,649,892,831	1,602,415,853	8,033,349
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	8,703,337,499	7,874,033,127	40,382,350
DRINKING PLACES	7224	498,896,950	418,770,897	2,646,808
AUTO REPAIR & SERVICES	8111	2,151,334,346	2,038,195,057	9,874,090
OTHER REPAIR SERVICES	8112, 8113, 8114	1,203,213,899	1,070,805,612	5,376,195
PERSONAL SERVICES	812	2,102,427,867	1,960,335,610	19,576,259
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	678,013,261	673,617,218	8,744,791
LAUNDRY & DRY CLEANING	8123	361,985,903	334,544,643	1,979,507
OTHER PERSONAL SERVICES	8122, 8129	1,062,428,703	952,173,749	8,851,961
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	474,699,630	290,725,644	3,263,281
PUBLIC ADMINISTRATION, OTHER	92,00	183,698,966	165,406,462	2,004,619
TOTAL ALL INDUSTRIES		444,585,319,539	348,867,336,532	2,253,745,077