

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2005

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$787,453,433</u>	<u>\$609,420,090</u>	<u>\$3,462,754</u>
CROP & ANIMAL PRODUCTION	111,112	158,994,314	118,524,942	655,277
FORESTRY & LOGGING	113	453,637,814	376,533,331	1,891,299
FISHING & HUNTING	114	45,427,702	23,951,429	117,447
AG & FORESTRY SUPPORT ACTIVITIES	115	129,393,603	90,410,388	798,731
<u>MINING</u>	<u>21</u>	<u>193,848,000</u>	<u>166,818,978</u>	<u>872,610</u>
OIL & GAS EXTRACTION	211	D	D	D
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	85,277,307	70,680,634	374,529
SAND & GRAVEL, QUARRYING	2123	107,558,366	95,126,017	493,258
<u>UTILITIES</u>	<u>22</u>	<u>580,811,151</u>	<u>303,509,438</u>	<u>4,162,023</u>
ELECTRIC POWER GENERATION & TRANS.	2211	73,956,518	73,428,183	993,513
NATURAL GAS DISTRIBUTION	2212	264,945,920	8,929,095	103,563
WATER & SEWER	2213	241,908,713	221,152,160	3,064,947
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,092,387,740</u>	<u>8,822,509,651</u>	<u>43,126,110</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,940,993,912	1,831,298,681	8,910,974
NONRESIDENTIAL BUILDING	2362	1,805,878,446	1,544,232,643	7,352,624
HEAVY CONSTRUCTION & HIGHWAYS	237	1,383,407,839	1,185,428,040	6,053,118
SPECIAL TRADE CONTRACTORS	238	4,962,107,543	4,261,550,287	20,809,394
PLUMBING & HEATING	23822	898,992,766	831,485,033	4,083,318
PAINTING	23832	181,661,122	168,194,463	813,066
ELECTRICAL	23821	1,084,762,381	647,518,491	3,205,028
MASONRY/DRYWALL	23814, 23831	397,305,591	378,675,455	1,824,038
ROOFING	23816	258,381,574	249,285,005	1,189,478
OTHER CONTRACTORS	238 not listed above	2,141,004,109	1,986,391,840	9,694,466
<u>MANUFACTURING</u>	<u>31-33</u>	<u>26,986,070,543</u>	<u>20,454,491,029</u>	<u>101,119,592</u>
FOOD PRODUCTS	311	1,985,686,802	1,079,136,857	3,825,687
MILLING OF GRAINS	3112	68,784,711	43,265,905	155,369
FRUITS & VEGETABLES	3114	380,348,389	177,546,553	648,412
DAIRY PRODUCTS	3115	388,567,632	209,289,947	436,122
MEAT PRODUCTS	3116	266,177,320	156,313,270	290,074
SEAFOOD PRODUCTS	3117	347,038,800	122,112,736	504,670
BAKERY PRODUCTS	3118	213,161,932	180,690,514	873,248
OTHER FOOD ITEMS	3111, 3113, 3119	321,608,018	189,917,932	917,792
BEVERAGES	312	588,188,944	387,167,569	1,901,650
TEXTILES	313,314	265,968,324	87,994,887	430,985
APPAREL	315	84,223,403	33,043,860	160,172
LEATHER & ALLIED PRODUCTS	316	19,986,861	5,304,733	25,542
LUMBER & WOOD PRODUCTS	321	1,910,435,738	1,486,630,465	7,498,939
SAWMILLS	3211	671,911,819	489,888,921	2,406,201
PLYWOOD & TRUSSES	3212	287,103,519	176,571,467	853,141
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	951,420,400	820,170,077	4,239,597
PAPER PRODUCTS	322	1,140,053,906	836,626,060	4,059,411
PULP & PAPER MILLS	3221	650,896,819	534,245,837	2,593,224
OTHER PAPER PRODUCTS	3222	489,157,087	302,380,223	1,466,187
COMMERCIAL PRINTING	323	255,398,708	228,359,495	1,117,522
PETROLEUM & COAL PRODUCTS	324	5,442,141,039	5,026,991,722	24,300,635
PETROLEUM REFINING	32411	5,321,486,623	4,934,989,550	23,845,834
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	120,654,416	92,002,172	454,801
CHEMICALS	325	688,793,898	495,283,972	2,429,061
CHEMICALS	3251	178,314,206	133,149,945	648,747
PESTICIDES & FERTILIZERS	3253	30,098,576	22,376,757	110,423
PHARMACEUTICALS	3254	125,521,188	88,058,906	429,916
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	354,859,928	251,698,364	1,239,975
PLASTICS & RUBBER PRODUCTS	326	544,682,925	379,033,462	1,848,164
NONMETALLIC MINERALS	327	683,319,150	527,732,978	2,560,604
PRIMARY METALS	331	704,423,479	590,190,750	2,740,828

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2005

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	175,518,176	166,853,127	807,335
ALUMINUM SMELTING	3313	284,850,425	265,374,600	1,161,934
OTHER NONFERROUS METALS	3314	43,893,889	42,479,522	205,950
FOUNDRIES	3315	200,160,989	115,483,501	565,609
FABRICATED METAL PRODUCTS	332	959,868,302	689,961,126	3,354,457
MACHINERY	333	1,080,254,052	734,402,649	3,605,339
FARM & CONSTRUCTION IMPLEMENTS	3331	91,544,271	50,563,557	245,617
INDUSTRIAL MACHINERY	3332	178,526,812	94,761,410	461,893
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	810,182,969	589,077,682	2,897,829
COMPUTERS & ELECTRONICS	334	1,932,497,102	1,108,663,768	5,710,348
COMPUTER HARDWARE	3341	278,518,734	59,531,158	366,876
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	196,719,083	135,694,081	697,327
AUDIO & VIDEO EQUIPMENT	3343	28,069,310	19,440,469	99,499
SEMICONDUCTORS	3344	510,537,996	264,973,198	1,290,429
INSTRUMENTS	3345	858,910,189	598,733,068	3,019,925
SOFTWARE REPRODUCTION	334611	52,660,577	25,289,696	206,999
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	7,081,213	5,002,098	29,293
ELECTRICAL EQUIPMENT & APPLIANCES	335	260,333,872	144,553,189	714,523
LIGHTING EQUIPMENT	3351	17,647,210	3,612,029	17,476
HOUSEHOLD APPLIANCES	3352	64,044,219	35,552,000	171,745
OTHER ELECTRIC EQUIPMENT	3353, 3359	178,642,443	105,389,160	525,302
TRANSPORTATION EQUIPMENT	336	7,178,453,160	5,862,191,172	31,044,494
MOTOR VEHICLES & PARTS	3361, 3362, 3363	415,689,557	394,094,616	1,943,306
AIRCRAFT, AEROSPACE & PARTS	3364	6,343,133,231	5,160,241,687	27,612,175
SHIPS & BOATS	3366	374,747,312	274,957,219	1,329,633
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	44,883,060	32,897,650	159,380
FURNITURE & RELATED PRODUCTS	337	361,138,484	260,315,457	1,257,430
OTHER MANUFACTURING	339	900,222,394	490,906,858	2,533,801
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>24,231,554,182</u>	<u>18,183,698,167</u>	<u>86,920,301</u>
DURABLE GOODS	423	12,368,000,914	9,698,861,908	48,484,236
MOTOR VEHICLES & PARTS	4231	1,855,946,892	1,660,065,063	8,157,062
FURNITURE & HOME FURNISHINGS	4232	289,692,829	218,627,481	1,093,599
LUMBER & CONSTRUCTION MATERIALS	4233	1,513,880,204	1,072,939,142	5,220,317
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,395,396,681	1,936,708,105	9,692,943
ELECTRICAL EQUIPMENT	4236	1,940,087,725	1,469,626,450	7,669,910
HARDWARE, PLUMBING, HEATING EQUIP.	4237	628,447,566	509,047,072	2,497,167
MACHINERY & EQUIPMENT	4238	2,088,412,800	1,665,511,198	8,167,461
OTHER DURABLE GOODS	4235, 4239	1,656,136,217	1,166,337,397	5,985,777
NONDURABLE GOODS:	424	11,584,792,699	8,348,104,339	37,634,818
PAPER & PAPER PRODUCTS	4241	572,737,189	432,636,201	2,101,964
DRUGS & SUNDRIES	4242	1,770,180,615	1,565,712,367	5,476,321
APPAREL	4243	597,574,206	235,639,598	1,177,667
FOOD PRODUCTS	4244	4,472,699,237	2,888,227,833	13,100,425
FARM PRODUCTS	4245	138,451,778	97,352,894	573,183
CHEMICALS & PLASTICS	4246	729,286,059	607,332,836	2,986,762
PETROLEUM PRODUCTS	4247	619,922,346	530,565,537	2,583,110
OTHER NONDURABLE GOODS	4248, 4249	2,683,941,269	1,990,637,073	9,635,386
ELECTRONIC MARKETS, AGENTS, BROKERS	425	278,760,569	136,731,920	801,247
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>24,432,086,906</u>	<u>21,609,823,009</u>	<u>105,690,117</u>
MOTOR VEHICLES & PARTS	441	5,482,646,039	5,025,514,531	24,629,649
NEW & USED AUTO DEALERS	4411	4,295,506,014	3,980,415,864	19,491,348
RV, BOAT, MOTORCYCLE DEALERS	4412	606,021,082	520,130,193	2,562,653
AUTOMOTIVE PARTS & TIRES	4413	581,118,943	524,968,474	2,575,648
FURNITURE & HOME FURNISHINGS	442	813,892,573	709,801,575	3,414,835
ELECTRONICS & APPLIANCES	443	1,228,603,854	886,362,964	4,768,770
HOUSEHOLD APPLIANCES	443111	160,592,018	157,103,381	759,948

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2005

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	327,056,331	265,949,275	1,308,627
COMPUTERS & SOFTWARE	44312	718,164,801	441,073,619	2,595,263
CAMERAS & PHOTO SUPPLY	44313	22,790,704	22,236,689	104,932
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,171,860,471	2,004,675,494	9,608,921
BUILDING MATERIALS	4441	1,980,057,581	1,832,600,119	8,770,900
LAWN & GARDEN SUPPLIES	4442	191,802,890	172,075,375	838,021
FOOD & BEVERAGES (OFF-PREMISES)	445	2,971,144,797	2,849,871,590	13,627,709
GROCERY & CONVENIENCE STORES	4451	2,806,517,090	2,719,976,098	12,982,423
OTHER FOOD STORES/SPECIALTY FOODS	4452	144,166,295	111,537,492	546,738
BEER, WINE AND LIQUOR STORES	4453	20,461,412	18,358,000	98,548
DRUG STORES & PERSONAL CARE STORES	446	1,072,397,064	936,036,101	4,559,694
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,423,164,535	2,016,996,666	9,701,711
APPAREL & ACCESSORIES	448	1,026,848,039	907,565,103	4,358,134
CLOTHING STORES	4481	739,444,527	688,990,085	3,305,479
SHOE STORES	4482	96,644,652	87,049,098	417,377
JEWELRY & LUGGAGE STORES	4483	190,758,860	131,525,920	635,278
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	648,272,197	553,384,958	2,704,369
SPORTING GOODS	45111	316,655,255	252,115,761	1,228,589
HOBBY & TOY STORES	45112	68,186,312	63,437,776	300,159
SEWING SUPPLIES	45113	37,333,280	33,554,850	160,101
MUSICAL INSTRUMENTS	45114	41,762,103	37,683,791	189,699
BOOK, PERIODICAL & MUSIC STORES	45121	130,709,088	117,694,793	586,197
TAPES & CDs	45122	53,626,159	48,897,987	239,624
DEPARTMENT STORES	4521	804,312,617	762,407,528	3,670,402
GENERAL MERCHANDISE STORES	4529	3,150,014,387	2,924,979,254	13,908,274
E-COMMERCE & MAIL ORDER	4541	254,708,695	145,606,287	939,083
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,384,221,638	1,886,620,958	9,798,566
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>931,584,981</u>	<u>720,210,216</u>	<u>4,625,442</u>
AIR TRANSPORTATION	481	16,184,854	13,210,954	144,624
RAILROADS	482	19,713,343	19,711,790	133,976
WATER TRANSPORTATION	483	44,904,174	27,679,579	115,699
TRUCK TRANSPORTATION	484	181,814,384	144,039,757	1,025,613
TRANSIT & GROUND PASSENGER TRANSPORT	485	21,518,996	19,820,088	217,342
PIPELINES	486	6,563,504	6,439,221	93,089
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	640,885,726	489,308,827	2,895,099
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>114,916,419</u>	<u>104,795,301</u>	<u>590,866</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,956,225,472</u>	<u>3,406,996,732</u>	<u>28,854,976</u>
PUBLISHING (EXCEPT INTERNET)	511	853,791,065	769,075,291	6,802,401
NEWSPAPERS	51111	216,214,158	213,745,306	1,124,371
BOOKS & PERIODICALS	51112, 51113	128,165,640	107,428,049	962,905
SOFTWARE	5112	455,131,918	399,994,360	4,092,608
OTHER PUBLISHERS	51114, 51119	54,279,349	47,907,576	622,517
MOTION PICTURE PRODUCTION	512	189,326,053	141,208,467	1,449,682
RADIO & TV BROADCASTING, CABLE TV	515	237,149,174	120,903,608	1,244,505
INTERNET PUBLISHING & BROADCASTING	516	807,303	669,887	7,867
TELEPHONE & TELECOMMUNICATIONS	517	2,175,399,677	2,053,997,793	15,464,748
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	448,377,467	294,342,101	3,582,762
OTHER INFORMATION SERVICES	519	51,374,733	26,799,585	303,011
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,630,213,584</u>	<u>5,514,335,893</u>	<u>62,245,053</u>
BANKS & CREDIT UNIONS	522	3,195,036,150	2,143,321,744	29,921,206
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	722,745,247	595,374,001	6,316,813
INSURANCE AGENTS & BROKERS	524	1,470,595,308	681,550,179	5,493,635
REAL ESTATE AGENTS & BROKERS	531	1,146,261,382	1,107,826,882	15,341,598
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,086,384,801	977,324,759	5,107,965
LESSORS OF NONFINANCIAL INTANGIBLES	533	9,190,696	8,938,328	63,836
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>21,350,842,624</u>	<u>18,270,045,830</u>	<u>191,830,852</u>

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2005

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	923,499,350	871,548,263	12,670,613
ACCOUNTING SERVICES	5412	334,836,592	317,793,696	4,684,211
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,861,860,043	1,474,166,047	16,374,581
COMPUTER SYSTEM DESIGN SERVICES	5415	1,278,942,791	933,656,757	10,084,540
CONSULTING SERVICES	5416	908,878,842	762,954,511	10,077,427
ADVERTISING & PUBLIC RELATIONS	5418	275,186,915	195,946,141	2,360,763
OTHER PROFESSIONAL SERVICES	5417, 5419	1,004,637,215	796,457,504	7,336,433
MANAGEMENT SERVICES	55	27,053,832	21,472,622	136,885
ADMINISTRATIVE & SUPPORT SERVICES	561	2,743,620,750	2,316,166,921	21,122,148
EMPLOYMENT SERVICES	5613	503,249,140	394,265,759	5,190,812
TRAVEL SERVICES	5615	265,468,319	253,113,750	1,020,787
INVESTIGATION & SECURITY SERVICES	5616	153,783,669	145,144,308	1,652,993
BUILDING SERVICES & JANITORIAL	5617	1,300,384,614	1,017,303,429	9,350,313
OTHER	5611, 5612, 5614, 5619	520,735,008	506,339,675	3,907,243
WASTE TREATMENT/ COLLECTION	562	783,509,221	742,064,268	6,758,270
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	270,602,011	159,558,517	1,997,608
HEALTH SERVICES	62	5,479,516,187	4,662,971,389	67,120,743
PHYSICIANS	6211	1,364,552,842	1,212,506,316	17,999,198
DENTISTS	6212	630,648,804	628,110,877	9,411,686
OTHER PRACTITIONERS	6213	412,858,093	374,111,271	5,247,810
HOSPITALS	622	1,693,851,706	1,315,476,875	19,359,660
NURSING & RETIREMENT HOMES	623	335,195,795	314,896,985	3,801,027
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	897,625,363	728,123,660	10,193,943
SOCIAL SERVICES & DAY CARE	624	144,783,584	89,745,405	1,107,419
ARTS, ENTERTAINMENT, & RECREATION	71	707,935,686	517,749,670	4,938,196
PERFORMING ARTS, SPECTATOR SPORTS	711	322,793,018	186,052,997	2,298,139
MUSEUMS, HISTORICAL SITES, ETC.	712	14,949,622	5,621,441	41,105
AMUSEMENT, GAMBLING, RECREATION	713	370,193,046	326,075,232	2,598,952
ACCOMMODATIONS	721	583,549,766	568,145,318	2,799,896
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,317,663,605	2,255,181,624	11,628,785
DRINKING PLACES	7224	137,402,147	115,036,245	731,172
AUTO REPAIR & SERVICES	8111	608,142,273	581,262,137	2,811,770
OTHER REPAIR SERVICES	8112, 8113, 8114	357,737,339	307,383,727	1,514,507
PERSONAL SERVICES	812	565,465,210	534,019,052	5,118,516
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	162,593,548	160,995,205	2,060,719
LAUNDRY & DRY CLEANING	8123	92,368,105	88,398,788	557,630
OTHER PERSONAL SERVICES	8122, 8129	310,503,557	284,625,059	2,500,167
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	108,430,259	69,727,689	818,628
PUBLIC ADMINISTRATION, OTHER	92,00	72,372,590	66,783,732	745,160
TOTAL ALL INDUSTRIES		121,288,007,714	98,166,667,013	633,500,756