

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
4TH 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>\$967,157,294</u>	<u>\$735,383,561</u>	<u>\$4,213,922</u>
CROP & ANIMAL PRODUCTION	111,112	247,392,824	180,419,319	854,720
FORESTRY & LOGGING	113	488,326,253	408,264,681	2,101,573
FISHING & HUNTING	114	70,483,574	23,746,730	149,087
AG & FORESTRY SUPPORT ACTIVITIES	115	160,954,643	122,952,831	1,108,542
<u>MINING</u>	<u>21</u>	<u>181,311,661</u>	<u>152,446,963</u>	<u>824,872</u>
OIL & GAS EXTRACTION	211	D	D	D
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	77,130,542	61,549,148	340,426
SAND & GRAVEL, QUARRYING	2123	101,721,733	88,438,429	472,759
<u>UTILITIES</u>	<u>22</u>	<u>643,565,910</u>	<u>352,623,623</u>	<u>4,897,231</u>
ELECTRIC POWER GENERATION & TRANS.	2211	98,418,341	95,730,748	1,309,931
NATURAL GAS DISTRIBUTION	2212	277,064,812	17,465,762	140,166
WATER & SEWER	2213	268,082,757	239,427,113	3,447,134
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,051,309,358</u>	<u>8,894,254,771</u>	<u>43,742,867</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,109,520,072	1,970,541,529	9,611,277
NONRESIDENTIAL BUILDING	2362	1,827,830,744	1,553,003,092	7,414,189
HEAVY CONSTRUCTION & HIGHWAYS	237	1,312,360,165	1,109,247,088	5,779,265
SPECIAL TRADE CONTRACTORS	238	4,801,598,377	4,261,463,062	20,938,136
PLUMBING & HEATING	23822	925,764,291	855,957,833	4,192,562
PAINTING	23832	175,961,214	162,750,215	800,892
ELECTRICAL	23821	951,416,770	680,145,637	3,415,879
MASONRY/DRYWALL	23814, 23831	414,536,957	392,852,420	1,890,383
ROOFING	23816	234,665,041	225,432,237	1,081,234
OTHER CONTRACTORS	238 not listed above	2,099,254,104	1,944,324,720	9,557,186
<u>MANUFACTURING</u>	<u>31-33</u>	<u>27,035,079,237</u>	<u>20,719,630,580</u>	<u>98,853,618</u>
FOOD PRODUCTS	311	2,132,310,652	1,262,187,126	4,302,188
MILLING OF GRAINS	3112	68,374,100	44,314,820	164,282
FRUITS & VEGETABLES	3114	462,178,363	249,742,737	848,715
DAIRY PRODUCTS	3115	356,874,861	225,948,277	439,512
MEAT PRODUCTS	3116	345,451,221	209,267,431	373,642
SEAFOOD PRODUCTS	3117	292,303,723	117,003,466	470,843
BAKERY PRODUCTS	3118	207,620,341	176,762,399	853,220
OTHER FOOD ITEMS	3111, 3113, 3119	399,508,043	239,147,996	1,151,974
BEVERAGES	312	574,582,552	368,820,717	1,786,087
TEXTILES	313,314	221,968,445	92,823,577	461,974
APPAREL	315	95,168,818	38,777,245	190,166
LEATHER & ALLIED PRODUCTS	316	18,740,846	5,238,780	25,182
LUMBER & WOOD PRODUCTS	321	1,891,485,995	1,510,604,033	7,636,182
SAWMILLS	3211	630,424,569	478,000,302	2,347,900
PLYWOOD & TRUSSES	3212	270,731,461	168,241,099	813,424
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	990,329,965	864,362,632	4,474,858
PAPER PRODUCTS	322	1,081,037,872	818,049,745	3,970,489
PULP & PAPER MILLS	3221	649,237,410	516,749,679	2,510,457
OTHER PAPER PRODUCTS	3222	431,800,462	301,300,066	1,460,032
COMMERCIAL PRINTING	323	258,391,787	232,669,789	1,146,646
PETROLEUM & COAL PRODUCTS	324	4,687,442,518	4,321,274,645	20,871,181
PETROLEUM REFINING	32411	4,576,146,026	4,240,393,772	20,476,721
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	111,296,492	80,880,873	394,460
CHEMICALS	325	664,205,072	479,161,172	2,362,018
CHEMICALS	3251	159,129,145	119,570,825	582,949
PESTICIDES & FERTILIZERS	3253	23,457,222	15,558,110	92,872
PHARMACEUTICALS	3254	134,835,501	95,271,813	465,255
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	346,783,204	248,760,424	1,220,942
PLASTICS & RUBBER PRODUCTS	326	573,130,240	388,352,203	1,889,277
NONMETALLIC MINERALS	327	588,853,469	447,687,822	2,184,079
PRIMARY METALS	331	707,928,882	586,955,816	2,706,636

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	159,313,316	149,928,938	725,598
ALUMINUM SMELTING	3313	294,023,095	270,982,081	1,172,054
OTHER NONFERROUS METALS	3314	53,206,873	52,151,745	252,404
FOUNDRIES	3315	201,385,598	113,893,052	556,580
FABRICATED METAL PRODUCTS	332	911,570,038	675,686,788	3,269,177
MACHINERY	333	1,123,118,026	746,514,895	3,661,957
FARM & CONSTRUCTION IMPLEMENTS	3331	85,302,392	45,834,472	230,006
INDUSTRIAL MACHINERY	3332	198,241,463	108,074,708	526,377
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	839,574,171	592,605,715	2,905,574
COMPUTERS & ELECTRONICS	334	1,875,337,185	1,222,904,704	6,213,921
COMPUTER HARDWARE	3341	225,189,694	69,772,979	399,192
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	204,932,716	141,387,647	719,574
AUDIO & VIDEO EQUIPMENT	3343	27,994,987	19,162,874	99,278
SEMICONDUCTORS	3344	405,673,116	288,847,380	1,360,561
INSTRUMENTS	3345	940,736,600	662,749,394	3,335,092
SOFTWARE REPRODUCTION	334611	62,289,248	34,656,990	266,209
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	8,520,824	6,327,440	34,015
ELECTRICAL EQUIPMENT & APPLIANCES	335	290,954,530	161,230,914	791,882
LIGHTING EQUIPMENT	3351	18,304,567	5,309,101	25,685
HOUSEHOLD APPLIANCES	3352	84,041,473	43,574,268	213,935
OTHER ELECTRIC EQUIPMENT	3353, 3359	188,608,490	112,347,545	552,262
TRANSPORTATION EQUIPMENT	336	7,958,198,960	6,457,918,232	30,765,159
MOTOR VEHICLES & PARTS	3361, 3362, 3363	391,822,548	370,085,733	1,844,489
AIRCRAFT, AEROSPACE & PARTS	3364	7,212,925,437	5,831,299,728	27,674,045
SHIPS & BOATS	3366	327,114,424	236,571,953	1,146,987
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,336,551	19,960,818	99,638
FURNITURE & RELATED PRODUCTS	337	352,322,858	256,246,208	1,247,714
OTHER MANUFACTURING	339	1,028,330,492	646,526,169	3,371,703
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>30,382,599,048</u>	<u>19,621,803,218</u>	<u>93,858,948</u>
DURABLE GOODS	423	13,553,376,431	10,400,113,297	52,199,959
MOTOR VEHICLES & PARTS	4231	2,074,061,936	1,844,452,030	9,041,705
FURNITURE & HOME FURNISHINGS	4232	348,162,841	263,624,322	1,321,633
LUMBER & CONSTRUCTION MATERIALS	4233	1,582,536,751	998,685,677	4,879,818
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,652,984,254	2,289,085,554	11,552,033
ELECTRICAL EQUIPMENT	4236	1,983,766,418	1,569,319,953	8,228,645
HARDWARE, PLUMBING, HEATING EQUIP.	4237	649,517,944	509,866,221	2,506,533
MACHINERY & EQUIPMENT	4238	2,173,668,975	1,684,895,462	8,287,080
OTHER DURABLE GOODS	4235, 4239	2,088,677,312	1,240,184,078	6,382,512
NONDURABLE GOODS:	424	16,504,815,988	9,060,232,119	40,729,417
PAPER & PAPER PRODUCTS	4241	514,383,565	444,867,353	2,162,057
DRUGS & SUNDRIES	4242	1,792,461,241	1,689,556,656	5,778,223
APPAREL	4243	488,360,455	228,772,603	1,149,969
FOOD PRODUCTS	4244	4,615,092,396	3,126,633,515	14,128,390
FARM PRODUCTS	4245	180,897,576	107,196,196	590,192
CHEMICALS & PLASTICS	4246	712,555,144	581,542,860	2,885,529
PETROLEUM PRODUCTS	4247	4,496,694,766	478,840,628	2,346,568
OTHER NONDURABLE GOODS	4248, 4249	3,704,370,845	2,402,822,308	11,688,489
ELECTRONIC MARKETS, AGENTS, BROKERS	425	324,406,629	161,457,802	929,572
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>25,370,849,065</u>	<u>22,201,860,017</u>	<u>109,153,299</u>
MOTOR VEHICLES & PARTS	441	4,675,545,974	4,243,668,192	20,828,799
NEW & USED AUTO DEALERS	4411	3,657,581,039	3,383,579,066	16,593,617
RV, BOAT, MOTORCYCLE DEALERS	4412	404,119,619	329,919,017	1,634,884
AUTOMOTIVE PARTS & TIRES	4413	613,845,316	530,170,109	2,600,298
FURNITURE & HOME FURNISHINGS	442	881,996,528	777,482,618	3,746,121
ELECTRONICS & APPLIANCES	443	1,437,088,813	1,132,003,472	5,963,522
HOUSEHOLD APPLIANCES	443111	185,463,474	181,417,970	870,203

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	462,832,942	390,016,467	1,897,827
COMPUTERS & SOFTWARE	44312	760,305,458	534,692,830	3,073,174
CAMERAS & PHOTO SUPPLY	44313	28,486,939	25,876,205	122,318
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,971,543,181	1,773,731,457	8,548,302
BUILDING MATERIALS	4441	1,759,659,676	1,611,512,563	7,756,396
LAWN & GARDEN SUPPLIES	4442	211,883,505	162,218,894	791,906
FOOD & BEVERAGES (OFF-PREMISES)	445	2,941,438,319	2,798,031,304	13,342,261
GROCERY & CONVENIENCE STORES	4451	2,746,437,051	2,645,510,337	12,580,625
OTHER FOOD STORES/SPECIALTY FOODS	4452	167,800,489	128,236,351	627,266
BEER, WINE AND LIQUOR STORES	4453	27,200,779	24,284,616	134,370
DRUG STORES & PERSONAL CARE STORES	446	1,248,325,863	1,079,667,018	5,277,843
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,067,607,178	1,686,648,289	8,123,501
APPAREL & ACCESSORIES	448	1,193,601,997	1,090,476,382	5,232,127
CLOTHING STORES	4481	869,629,759	806,992,526	3,876,008
SHOE STORES	4482	100,089,033	84,352,050	399,870
JEWELRY & LUGGAGE STORES	4483	223,883,205	199,131,806	956,249
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	811,534,902	690,470,873	3,406,403
SPORTING GOODS	45111	323,838,011	250,647,643	1,254,090
HOBBY & TOY STORES	45112	138,908,129	120,322,851	569,031
SEWING SUPPLIES	45113	53,610,104	49,957,430	239,096
MUSICAL INSTRUMENTS	45114	50,099,971	44,605,592	225,170
BOOK, PERIODICAL & MUSIC STORES	45121	165,117,103	150,043,948	749,969
TAPES & CDs	45122	79,961,584	74,893,409	369,047
DEPARTMENT STORES	4521	1,112,830,659	1,056,018,441	5,065,611
GENERAL MERCHANDISE STORES	4529	3,478,863,747	3,230,564,014	15,341,965
E-COMMERCE & MAIL ORDER	4541	382,344,409	198,855,037	1,309,167
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,168,127,495	2,444,242,920	12,967,677
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,057,344,595</u>	<u>781,024,638</u>	<u>5,208,990</u>
AIR TRANSPORTATION	481	19,803,299	17,518,485	174,093
RAILROADS	482	19,753,183	19,753,183	149,259
WATER TRANSPORTATION	483	34,622,112	23,506,073	86,888
TRUCK TRANSPORTATION	484	283,666,971	163,354,978	1,143,235
TRANSIT & GROUND PASSENGER TRANSPORT	485	38,605,657	34,457,752	422,229
PIPELINES	486	7,597,272	7,597,272	108,573
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	653,296,101	514,836,895	3,124,713
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>161,952,652</u>	<u>116,497,073</u>	<u>671,577</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,930,297,247</u>	<u>3,391,646,311</u>	<u>29,399,396</u>
PUBLISHING (EXCEPT INTERNET)	511	800,062,220	713,764,798	6,693,247
NEWSPAPERS	51111	237,088,694	233,947,080	1,269,470
BOOKS & PERIODICALS	51112, 51113	129,944,627	100,643,236	849,567
SOFTWARE	5112	389,185,163	343,421,780	4,134,825
OTHER PUBLISHERS	51114, 51119	43,843,736	35,752,702	439,385
MOTION PICTURE PRODUCTION	512	204,491,801	169,525,543	1,727,751
RADIO & TV BROADCASTING, CABLE TV	515	260,730,896	131,024,782	1,336,180
INTERNET PUBLISHING & BROADCASTING	516	1,282,971	1,081,425	13,602
TELEPHONE & TELECOMMUNICATIONS	517	2,156,275,717	2,001,282,846	15,044,543
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	433,259,411	337,210,325	4,142,588
OTHER INFORMATION SERVICES	519	74,194,231	37,756,592	441,485
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>10,441,569,056</u>	<u>6,207,994,579</u>	<u>68,503,696</u>
BANKS & CREDIT UNIONS	522	5,382,848,590	2,349,772,132	33,055,992
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,025,011,013	851,438,647	7,855,070
INSURANCE AGENTS & BROKERS	524	1,635,937,323	837,283,078	6,395,083
REAL ESTATE AGENTS & BROKERS	531	1,263,902,111	1,172,347,694	15,935,099
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,123,514,234	987,083,058	5,195,253
LESSORS OF NONFINANCIAL INTANGIBLES	533	10,355,785	10,069,970	67,199
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>23,865,736,776</u>	<u>20,194,797,612</u>	<u>217,831,126</u>

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	1,027,030,846	990,600,520	14,499,761
ACCOUNTING SERVICES	5412	430,701,583	408,729,212	6,030,743
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,886,804,910	1,584,259,208	18,075,026
COMPUTER SYSTEM DESIGN SERVICES	5415	1,569,809,516	1,201,387,304	12,459,517
CONSULTING SERVICES	5416	1,315,170,968	1,031,258,337	13,479,350
ADVERTISING & PUBLIC RELATIONS	5418	332,568,837	248,744,770	3,010,575
OTHER PROFESSIONAL SERVICES	5417, 5419	1,287,356,679	1,026,853,112	9,314,285
MANAGEMENT SERVICES	55	71,466,636	53,528,817	542,290
ADMINISTRATIVE & SUPPORT SERVICES	561	3,301,124,349	2,738,305,512	25,862,799
EMPLOYMENT SERVICES	5613	530,480,236	430,381,912	5,814,115
TRAVEL SERVICES	5615	247,540,814	218,488,284	930,572
INVESTIGATION & SECURITY SERVICES	5616	174,253,897	158,352,738	1,861,258
BUILDING SERVICES & JANITORIAL	5617	1,729,752,785	1,330,753,749	12,093,782
OTHER	5611, 5612, 5614, 5619	619,096,617	600,328,829	5,163,072
WASTE TREATMENT/ COLLECTION	562	683,840,984	634,026,617	6,253,870
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	379,786,852	217,446,685	2,866,044
HEALTH SERVICES	62	6,016,420,206	5,019,845,428	71,703,598
PHYSICIANS	6211	1,366,137,508	1,213,718,816	18,007,689
DENTISTS	6212	630,041,026	626,351,514	9,377,218
OTHER PRACTITIONERS	6213	527,199,614	487,698,666	6,914,609
HOSPITALS	622	1,792,460,989	1,389,295,415	20,455,783
NURSING & RETIREMENT HOMES	623	387,796,373	358,423,192	4,148,282
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	1,037,173,016	798,817,019	11,071,519
SOCIAL SERVICES & DAY CARE	624	275,611,680	145,540,806	1,728,498
ARTS, ENTERTAINMENT, & RECREATION	71	656,182,849	499,544,040	4,954,852
PERFORMING ARTS, SPECTATOR SPORTS	711	316,843,125	215,122,275	2,623,725
MUSEUMS, HISTORICAL SITES, ETC.	712	10,452,053	3,377,381	24,136
AMUSEMENT, GAMBLING, RECREATION	713	328,887,671	281,044,384	2,306,991
ACCOMMODATIONS	721	428,811,804	413,366,004	2,060,722
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,228,768,226	2,151,268,253	11,232,246
DRINKING PLACES	7224	134,872,971	112,185,043	722,057
AUTO REPAIR & SERVICES	8111	595,366,356	560,150,202	2,724,319
OTHER REPAIR SERVICES	8112, 8113, 8114	424,953,627	364,859,236	1,922,880
PERSONAL SERVICES	812	786,318,845	736,009,701	7,889,359
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	284,232,424	282,577,135	3,799,001
LAUNDRY & DRY CLEANING	8123	94,770,926	90,804,207	579,807
OTHER PERSONAL SERVICES	8122, 8129	407,315,495	362,628,359	3,510,551
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	198,047,441	104,497,664	1,137,025
PUBLIC ADMINISTRATION, OTHER	92,00	110,332,291	97,931,947	1,089,808
TOTAL ALL INDUSTRIES		134,088,783,869	103,369,974,916	677,159,600