

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

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,268,363,035</u>	<u>\$2,532,802,424</u>	<u>\$14,273,997</u>
CROP & ANIMAL PRODUCTION	111,112	756,444,371	541,744,483	2,819,626
FORESTRY & LOGGING	113	1,823,010,672	1,527,757,888	7,740,834
FISHING & HUNTING	114	179,904,104	82,995,365	457,250
AG & FORESTRY SUPPORT ACTIVITIES	115	509,003,888	380,304,688	3,256,287
<u>MINING</u>	<u>21</u>	<u>713,796,696</u>	<u>605,124,991</u>	<u>3,189,007</u>
OIL & GAS EXTRACTION	211	D	D	D
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	317,713,364	261,153,469	1,390,732
SAND & GRAVEL, QUARRYING	2123	389,405,628	337,293,818	1,766,562
<u>UTILITIES</u>	<u>22</u>	<u>2,001,433,581</u>	<u>1,249,765,726</u>	<u>17,237,573</u>
ELECTRIC POWER GENERATION & TRANS.	2211	323,688,435	318,668,136	4,346,028
NATURAL GAS DISTRIBUTION	2212	700,191,841	43,499,446	347,843
WATER & SEWER	2213	977,553,305	887,598,144	12,543,702
<u>CONSTRUCTION</u>	<u>23</u>	<u>35,791,076,121</u>	<u>31,897,281,193</u>	<u>156,495,939</u>
RESIDENTIAL BUILDING & REMODELING	2361	7,299,823,564	6,863,505,807	33,440,349
NONRESIDENTIAL BUILDING	2362	6,576,272,107	5,659,101,497	27,017,002
HEAVY CONSTRUCTION & HIGHWAYS	237	4,568,594,481	3,858,324,937	20,111,974
SPECIAL TRADE CONTRACTORS	238	17,346,385,969	15,516,348,952	75,926,614
PLUMBING & HEATING	23822	3,414,450,847	3,156,441,430	15,490,860
PAINTING	23832	617,333,506	569,486,290	2,781,685
ELECTRICAL	23821	3,339,871,580	2,480,851,892	12,331,459
MASONRY/DRYWALL	23814, 23831	1,521,897,279	1,456,593,308	7,010,231
ROOFING	23816	875,879,879	842,539,582	4,034,143
OTHER CONTRACTORS	238 not listed above	7,576,952,878	7,010,436,450	34,278,236
<u>MANUFACTURING</u>	<u>31-33</u>	<u>105,277,640,912</u>	<u>80,294,946,269</u>	<u>391,255,129</u>
FOOD PRODUCTS	311	8,729,042,404	5,092,528,945	16,034,820
MILLING OF GRAINS	3112	255,950,687	157,635,501	579,162
FRUITS & VEGETABLES	3114	2,348,607,857	1,502,738,646	3,815,400
DAIRY PRODUCTS	3115	1,453,720,377	837,247,902	1,630,599
MEAT PRODUCTS	3116	1,188,533,827	704,068,452	1,278,577
SEAFOOD PRODUCTS	3117	1,433,956,853	464,493,999	1,890,469
BAKERY PRODUCTS	3118	741,756,366	637,279,754	3,078,394
OTHER FOOD ITEMS	3111, 3113, 3119	1,306,516,437	789,064,691	3,762,219
BEVERAGES	312	2,243,645,669	1,467,303,119	7,135,968
TEXTILES	313,314	902,386,782	340,507,485	1,673,827
APPAREL	315	287,709,407	128,248,656	623,492
LEATHER & ALLIED PRODUCTS	316	75,747,261	19,386,156	93,295
LUMBER & WOOD PRODUCTS	321	7,509,089,181	5,880,239,761	29,650,813
SAWMILLS	3211	2,688,226,196	1,995,958,680	9,792,098
PLYWOOD & TRUSSES	3212	1,098,652,709	676,341,804	3,269,009
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,722,210,276	3,207,939,277	16,589,706
PAPER PRODUCTS	322	4,493,075,198	3,295,375,827	15,988,723
PULP & PAPER MILLS	3221	2,648,032,185	2,115,992,381	10,272,223
OTHER PAPER PRODUCTS	3222	1,845,043,013	1,179,383,446	5,716,500
COMMERCIAL PRINTING	323	1,003,608,637	904,284,165	4,434,590
PETROLEUM & COAL PRODUCTS	324	18,017,788,640	16,525,756,036	79,870,072
PETROLEUM REFINING	32411	17,594,871,066	16,214,047,378	78,331,847
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	422,917,574	311,708,658	1,538,225
CHEMICALS	325	2,732,515,106	1,954,120,626	9,580,653
CHEMICALS	3251	715,678,779	527,570,182	2,571,788
PESTICIDES & FERTILIZERS	3253	151,432,529	112,353,447	565,530
PHARMACEUTICALS	3254	494,014,666	344,967,741	1,684,954
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,371,389,132	969,229,256	4,758,381
PLASTICS & RUBBER PRODUCTS	326	2,183,927,161	1,479,840,306	7,215,663
NONMETALLIC MINERALS	327	2,407,181,964	1,836,123,847	8,921,333
PRIMARY METALS	331	2,772,720,717	2,206,193,647	10,447,209

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	650,114,308	614,606,354	2,973,934
ALUMINUM SMELTING	3313	1,179,945,867	989,667,650	4,535,378
OTHER NONFERROUS METALS	3314	159,936,420	155,672,681	754,845
FOUNDRIES	3315	782,724,122	446,246,962	2,183,052
FABRICATED METAL PRODUCTS	332	3,530,962,372	2,551,679,795	12,393,936
MACHINERY	333	4,117,132,836	2,773,622,452	13,591,001
FARM & CONSTRUCTION IMPLEMENTS	3331	359,413,323	193,999,208	949,592
INDUSTRIAL MACHINERY	3332	719,316,689	387,380,592	1,888,155
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	3,038,402,824	2,192,242,652	10,753,254
COMPUTERS & ELECTRONICS	334	7,748,885,356	4,586,188,873	23,788,566
COMPUTER HARDWARE	3341	1,011,152,486	224,835,406	1,443,154
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	742,367,590	520,652,361	2,691,984
AUDIO & VIDEO EQUIPMENT	3343	104,739,840	73,499,638	379,231
SEMICONDUCTORS	3344	1,847,160,245	1,029,763,970	4,965,717
INSTRUMENTS	3345	3,744,610,971	2,598,531,592	13,188,060
SOFTWARE REPRODUCTION	334611	269,788,524	118,072,946	996,193
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	29,065,700	20,832,960	124,227
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,025,030,019	580,717,602	2,860,709
LIGHTING EQUIPMENT	3351	65,680,389	14,932,554	72,244
HOUSEHOLD APPLIANCES	3352	266,008,511	149,759,884	727,174
OTHER ELECTRIC EQUIPMENT	3353, 3359	693,341,119	416,025,164	2,061,291
TRANSPORTATION EQUIPMENT	336	30,464,861,302	25,564,445,007	131,192,028
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,570,780,162	1,481,259,032	7,390,808
AIRCRAFT, AEROSPACE & PARTS	3364	27,312,695,282	22,965,750,775	118,357,128
SHIPS & BOATS	3366	1,445,586,896	1,022,531,491	4,977,366
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	135,798,962	94,903,709	466,726
FURNITURE & RELATED PRODUCTS	337	1,378,023,210	1,000,449,468	4,846,324
OTHER MANUFACTURING	339	3,654,307,690	2,107,934,496	10,912,107
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>101,312,310,792</u>	<u>72,336,942,762</u>	<u>345,219,760</u>
DURABLE GOODS	423	50,295,448,020	38,613,525,876	193,307,633
MOTOR VEHICLES & PARTS	4231	7,756,446,497	6,853,582,572	33,665,487
FURNITURE & HOME FURNISHINGS	4232	1,180,623,801	907,916,759	4,544,403
LUMBER & CONSTRUCTION MATERIALS	4233	5,809,722,648	3,939,780,643	19,195,193
PROFESSIONAL & COMMERCIAL EQUIP.	4234	9,588,527,393	7,876,143,240	39,656,322
ELECTRICAL EQUIPMENT	4236	7,627,382,529	5,901,526,220	30,861,755
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,411,048,400	1,933,325,398	9,485,658
MACHINERY & EQUIPMENT	4238	8,555,137,247	6,589,070,631	32,294,973
OTHER DURABLE GOODS	4235, 4239	7,366,559,505	4,612,180,413	23,603,842
NONDURABLE GOODS:	424	49,906,788,892	33,177,424,866	148,713,436
PAPER & PAPER PRODUCTS	4241	2,254,480,177	1,729,649,146	8,404,005
DRUGS & SUNDRIES	4242	7,055,038,030	6,361,093,569	22,104,118
APPAREL	4243	2,099,504,861	863,061,636	4,333,592
FOOD PRODUCTS	4244	17,532,583,582	11,468,594,638	51,626,233
FARM PRODUCTS	4245	559,396,184	363,775,311	2,026,561
CHEMICALS & PLASTICS	4246	2,805,716,748	2,355,526,844	11,584,789
PETROLEUM PRODUCTS	4247	6,198,948,901	1,908,291,006	9,297,333
OTHER NONDURABLE GOODS	4248, 4249	11,401,120,409	8,127,432,716	39,336,805
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,110,068,350	545,986,490	3,198,665
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>93,866,012,249</u>	<u>81,725,843,063</u>	<u>400,782,992</u>
MOTOR VEHICLES & PARTS	441	20,014,796,545	18,244,083,048	89,654,381
NEW & USED AUTO DEALERS	4411	15,609,735,883	14,412,707,799	70,782,299
RV, BOAT, MOTORCYCLE DEALERS	4412	2,134,096,922	1,804,362,815	8,904,518
AUTOMOTIVE PARTS & TIRES	4413	2,270,963,740	2,027,012,434	9,967,564
FURNITURE & HOME FURNISHINGS	442	3,123,440,300	2,735,578,815	13,169,035
ELECTRONICS & APPLIANCES	443	4,916,273,831	3,690,586,455	19,865,691
HOUSEHOLD APPLIANCES	443111	636,020,909	622,082,064	3,032,642

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		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	1,475,276,011	1,229,217,739	6,034,975
COMPUTERS & SOFTWARE	44312	2,707,833,581	1,749,794,357	10,375,183
CAMERAS & PHOTO SUPPLY	44313	97,143,330	89,492,295	422,891
BLDG. MATERIALS, GARDEN SUPPLIES	444	7,992,996,059	7,288,701,125	34,971,202
BUILDING MATERIALS	4441	7,184,182,540	6,597,594,876	31,624,020
LAWN & GARDEN SUPPLIES	4442	808,813,519	691,106,249	3,347,182
FOOD & BEVERAGES (OFF-PREMISES)	445	11,283,532,031	10,804,661,190	51,649,018
GROCERY & CONVENIENCE STORES	4451	10,657,072,271	10,308,692,566	49,169,308
OTHER FOOD STORES/SPECIALTY FOODS	4452	544,299,255	422,508,811	2,077,918
BEER, WINE AND LIQUOR STORES	4453	82,160,505	73,459,813	401,792
DRUG STORES & PERSONAL CARE STORES	446	4,440,708,400	3,864,041,741	18,797,713
GAS STATIONS (INCL. CONVENIENCE STORES)	447	8,160,573,929	6,717,835,916	32,328,492
APPAREL & ACCESSORIES	448	4,109,506,154	3,473,000,212	16,700,841
CLOTHING STORES	4481	3,001,589,920	2,615,890,900	12,572,688
SHOE STORES	4482	357,851,185	316,762,936	1,518,819
JEWELRY & LUGGAGE STORES	4483	750,065,049	540,346,376	2,609,334
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	2,629,974,410	2,212,527,191	10,871,432
SPORTING GOODS	45111	1,176,789,953	898,369,778	4,430,658
HOBBY & TOY STORES	45112	341,909,289	311,099,745	1,471,427
SEWING SUPPLIES	45113	167,952,513	152,625,858	729,693
MUSICAL INSTRUMENTS	45114	168,989,814	152,381,271	776,136
BOOK, PERIODICAL & MUSIC STORES	45121	528,879,410	472,747,863	2,356,087
TAPES & CDs	45122	245,453,431	225,302,676	1,107,431
DEPARTMENT STORES	4521	3,398,067,450	3,219,359,467	15,473,845
GENERAL MERCHANDISE STORES	4529	11,858,937,636	11,081,390,053	52,644,560
E-COMMERCE & MAIL ORDER	4541	1,998,459,030	641,733,330	4,061,574
MISCELLANEOUS RETAILERS	453, 4542, 4543	9,938,746,474	7,752,344,520	40,595,208
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>3,566,362,683</u>	<u>2,771,723,339</u>	<u>18,152,729</u>
AIR TRANSPORTATION	481	65,146,443	56,044,737	593,770
RAILROADS	482	73,761,006	73,755,425	544,278
WATER TRANSPORTATION	483	154,083,608	99,752,513	381,872
TRUCK TRANSPORTATION	484	739,084,576	524,518,673	3,736,044
TRANSIT & GROUND PASSENGER TRANSPORT	485	112,190,585	106,599,782	1,290,195
PIPELINES	486	22,111,982	21,987,699	313,840
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	2,399,984,483	1,889,064,510	11,292,730
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>471,758,407</u>	<u>390,855,020</u>	<u>2,216,407</u>
<u>INFORMATION</u>	<u>51</u>	<u>15,280,928,133</u>	<u>13,286,884,783</u>	<u>113,108,011</u>
PUBLISHING (EXCEPT INTERNET)	511	3,261,440,888	2,938,711,228	26,137,950
NEWSPAPERS	51111	880,116,172	868,781,755	4,569,864
BOOKS & PERIODICALS	51112, 51113	421,568,821	350,402,778	2,998,290
SOFTWARE	5112	1,758,858,776	1,546,950,005	16,336,593
OTHER PUBLISHERS	51114, 51119	200,897,119	172,576,690	2,233,203
MOTION PICTURE PRODUCTION	512	687,913,886	580,690,337	5,974,239
RADIO & TV BROADCASTING, CABLE TV	515	959,853,466	489,686,785	5,094,335
INTERNET PUBLISHING & BROADCASTING	516	3,719,928	3,075,424	37,069
TELEPHONE & TELECOMMUNICATIONS	517	8,491,018,694	7,946,411,427	59,800,384
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,641,256,853	1,200,424,992	14,589,460
OTHER INFORMATION SERVICES	519	235,724,418	127,884,590	1,474,574
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>33,950,590,095</u>	<u>21,767,916,001</u>	<u>245,735,025</u>
BANKS & CREDIT UNIONS	522	16,639,998,490	8,712,511,480	121,940,167
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	3,010,529,719	2,532,469,670	26,325,313
INSURANCE AGENTS & BROKERS	524	5,984,514,749	2,839,842,398	22,605,322
REAL ESTATE AGENTS & BROKERS	531	4,232,327,939	4,043,003,886	55,635,518
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,043,561,445	3,603,741,632	18,967,394
LESSORS OF NONFINANCIAL INTANGIBLES	533	39,657,753	36,346,935	261,311
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>85,076,713,097</u>	<u>72,755,833,365</u>	<u>777,451,764</u>

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LEGAL SERVICES	5411	3,681,216,009	3,522,943,353	51,416,531
ACCOUNTING SERVICES	5412	1,655,037,160	1,583,074,670	23,411,646
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	7,088,879,782	5,893,325,251	65,519,330
COMPUTER SYSTEM DESIGN SERVICES	5415	5,230,896,239	3,847,477,254	40,891,738
CONSULTING SERVICES	5416	3,900,136,962	3,202,624,873	42,218,419
ADVERTISING & PUBLIC RELATIONS	5418	1,118,252,139	813,205,305	9,787,703
OTHER PROFESSIONAL SERVICES	5417, 5419	4,172,429,498	3,267,557,341	30,057,816
MANAGEMENT SERVICES	55	221,813,003	183,233,178	1,939,457
ADMINISTRATIVE & SUPPORT SERVICES	561	10,884,557,476	9,196,950,907	86,448,910
EMPLOYMENT SERVICES	5613	1,783,049,894	1,500,616,559	20,178,325
TRAVEL SERVICES	5615	988,015,774	920,669,827	3,778,907
INVESTIGATION & SECURITY SERVICES	5616	618,090,890	577,090,686	6,721,958
BUILDING SERVICES & JANITORIAL	5617	5,400,147,239	4,161,196,526	38,489,467
OTHER	5611, 5612, 5614, 5619	2,095,253,679	2,037,377,309	17,280,253
WASTE TREATMENT/ COLLECTION	562	2,991,523,799	2,829,403,805	26,073,511
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	1,136,823,554	673,180,803	8,726,385
HEALTH SERVICES	62	22,313,744,007	18,901,820,228	271,635,369
PHYSICIANS	6211	5,382,958,238	4,781,131,397	70,949,554
DENTISTS	6212	2,532,436,873	2,520,937,736	37,759,977
OTHER PRACTITIONERS	6213	1,751,293,825	1,597,455,635	22,494,618
HOSPITALS	622	6,845,966,501	5,312,026,468	78,088,266
NURSING & RETIREMENT HOMES	623	1,383,032,227	1,294,448,913	15,584,628
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	3,709,005,120	2,982,638,041	41,700,131
SOCIAL SERVICES & DAY CARE	624	709,051,223	413,182,038	5,058,195
ARTS, ENTERTAINMENT, & RECREATION	71	2,422,255,646	1,856,683,477	17,638,947
PERFORMING ARTS, SPECTATOR SPORTS	711	1,038,556,094	674,118,927	8,107,835
MUSEUMS, HISTORICAL SITES, ETC.	712	45,098,881	15,593,053	107,619
AMUSEMENT, GAMBLING, RECREATION	713	1,338,600,671	1,166,971,497	9,423,493
ACCOMMODATIONS	721	1,839,280,976	1,782,659,456	8,856,125
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	8,881,877,586	8,470,096,822	43,805,140
DRINKING PLACES	7224	535,498,276	448,157,854	2,843,968
AUTO REPAIR & SERVICES	8111	2,317,207,320	2,190,634,806	10,617,460
OTHER REPAIR SERVICES	8112, 8113, 8114	1,437,760,271	1,256,419,084	6,328,642
PERSONAL SERVICES	812	2,411,434,797	2,265,068,682	22,591,662
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	769,131,859	756,883,921	9,841,838
LAUNDRY & DRY CLEANING	8123	370,810,478	349,958,835	2,147,504
OTHER PERSONAL SERVICES	8122, 8129	1,271,492,460	1,158,225,926	10,602,320
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	540,755,061	324,373,225	3,710,015
PUBLIC ADMINISTRATION, OTHER	92,00	295,333,536	246,942,991	2,932,990
TOTAL ALL INDUSTRIES		480,577,277,100	381,616,195,764	2,485,122,028