

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$661,666,408</u>	<u>\$472,730,133</u>	<u>\$2,477,328</u>
CROP & ANIMAL PRODUCTION	111,112	171,917,024	115,300,216	627,610
FORESTRY & LOGGING	113	327,063,521	266,426,875	1,152,329
FISHING & HUNTING	114	58,940,000	20,815,138	120,045
AG & FORESTRY SUPPORT ACTIVITIES	115	103,745,863	70,187,904	577,344
<u>MINING</u>	<u>21</u>	<u>116,180,667</u>	<u>102,932,461</u>	<u>578,507</u>
SAND & GRAVEL, QUARRYING	2123	93,598,453	81,702,213	455,051
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	22,582,214	21,230,248	123,456
<u>UTILITIES</u>	<u>22</u>	<u>457,375,659</u>	<u>430,819,831</u>	<u>5,206,827</u>
ELECTRIC POWER GENERATION & TRANS.	2211	77,757,692	77,330,183	1,034,462
NATURAL GAS DISTRIBUTION	2212	97,700,121	97,305,524	467,942
WATER & SEWER	2213	281,917,846	256,184,124	3,704,423
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,579,447,777</u>	<u>9,529,042,158</u>	<u>46,808,546</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,361,260,937	2,165,333,202	10,479,195
NONRESIDENTIAL BUILDING	2362	2,162,517,728	1,870,631,780	8,977,226
HEAVY CONSTRUCTION & HIGHWAYS	237	1,076,992,858	956,809,294	5,044,625
SPECIAL TRADE CONTRACTORS	238	4,978,676,254	4,536,267,882	22,307,500
PLUMBING & HEATING	23822	1,042,265,596	956,068,716	4,652,571
PAINTING	23832	156,161,305	139,995,739	676,790
ELECTRICAL	23821	1,021,201,382	882,322,698	4,534,681
MASONRY/DRYWALL	23814, 23831	456,977,728	428,838,491	2,066,195
ROOFING	23816	233,247,963	224,997,238	1,076,856
OTHER CONTRACTORS	238 not listed above	2,068,822,280	1,904,045,000	9,300,407
<u>MANUFACTURING</u>	<u>31-33</u>	<u>33,872,967,139</u>	<u>24,627,022,854</u>	<u>105,292,423</u>
FOOD PRODUCTS	311	2,496,429,339	1,213,614,155	4,300,342
MILLING OF GRAINS	3112	111,641,367	76,154,656	280,135
FRUITS & VEGETABLES	3114	363,574,290	116,192,367	523,439
DAIRY PRODUCTS	3115	349,675,321	80,105,471	389,001
MEAT PRODUCTS	3116	433,585,994	417,577,267	655,062
SEAFOOD PRODUCTS	3117	600,299,415	95,297,091	432,770
BAKERY PRODUCTS	3118	209,920,621	168,369,786	810,914
OTHER FOOD ITEMS	3111, 3113, 3119	427,732,331	259,917,517	1,209,021
BEVERAGES	312	588,546,810	333,175,475	1,616,043
TEXTILES	313,314	356,967,041	84,951,483	424,352
APPAREL	315	41,412,781	23,753,538	115,006
LEATHER & ALLIED PRODUCTS	316	17,596,437	5,957,674	28,970
LUMBER & WOOD PRODUCTS	321	1,958,589,091	1,266,844,075	5,332,894
SAWMILLS	3211	650,054,283	391,064,884	1,505,203
PLYWOOD & TRUSSES	3212	254,239,502	150,027,115	603,645
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,054,295,306	725,752,076	3,224,046
PAPER PRODUCTS	322	1,620,103,999	1,002,928,543	3,899,930
PULP & PAPER MILLS	3221	1,051,974,395	627,937,040	2,255,888
OTHER PAPER PRODUCTS	3222	568,129,604	374,991,503	1,644,042
COMMERCIAL PRINTING	323	274,132,500	241,153,250	1,183,263
PETROLEUM & COAL PRODUCTS	324	5,960,478,999	5,349,230,357	25,861,483
PETROLEUM REFINING	32411	5,855,595,109	5,292,689,708	25,587,365
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	104,883,890	56,540,649	274,118
CHEMICALS	325	761,656,720	534,167,702	2,638,478
CHEMICALS	3251	166,067,080	116,831,975	566,852
PESTICIDES & FERTILIZERS	3253	54,006,741	41,095,040	200,497
PHARMACEUTICALS	3254	142,741,267	99,053,382	494,500
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	398,841,632	277,187,305	1,376,629
PLASTICS & RUBBER PRODUCTS	326	531,016,715	327,200,024	1,583,708
NONMETALLIC MINERALS	327	657,383,217	488,038,016	2,292,177
PRIMARY METALS	331	1,254,586,869	867,006,836	3,783,967

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	355,627,825	229,368,266	1,092,003
ALUMINUM SMELTING	3313	573,354,719	430,061,174	1,686,135
OTHER NONFERROUS METALS	3314	48,304,292	44,510,718	215,831
FOUNDRIES	3315	277,300,033	163,066,678	789,998
FABRICATED METAL PRODUCTS	332	1,084,706,492	771,732,238	3,596,975
MACHINERY	333	1,502,726,992	996,372,042	4,846,105
FARM & CONSTRUCTION IMPLEMENTS	3331	121,919,126	62,270,253	303,113
INDUSTRIAL MACHINERY	3332	206,903,655	105,967,591	515,687
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,173,904,211	828,134,198	4,027,305
COMPUTERS & ELECTRONICS	334	3,019,679,461	1,605,407,031	8,322,200
COMPUTER HARDWARE	3341	222,296,588	67,385,425	378,992
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	187,175,828	137,572,764	727,472
AUDIO & VIDEO EQUIPMENT	3343	54,761,909	31,003,553	154,484
SEMICONDUCTORS	3344	864,564,246	453,200,746	1,856,554
INSTRUMENTS	3345	1,281,735,806	775,608,779	3,749,048
SOFTWARE REPRODUCTION	334611	405,040,752	137,478,466	1,433,671
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,104,332	3,157,298	21,979
ELECTRICAL EQUIPMENT & APPLIANCES	335	405,223,204	201,506,070	917,414
LIGHTING EQUIPMENT	3351	54,899,198	24,236,994	117,396
HOUSEHOLD APPLIANCES	3352	12,770,482	7,630,665	37,399
OTHER ELECTRIC EQUIPMENT	3353, 3359	337,553,524	169,638,411	762,619
TRANSPORTATION EQUIPMENT	336	10,196,790,630	8,612,850,971	31,081,265
MOTOR VEHICLES & PARTS	3361, 3362, 3363	412,533,112	269,694,049	1,436,031
AIRCRAFT, AEROSPACE & PARTS	3364	9,373,398,596	8,059,794,467	28,278,600
SHIPS & BOATS	3366	386,624,360	262,471,490	1,266,604
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	24,234,562	20,890,965	100,030
FURNITURE & RELATED PRODUCTS	337	382,010,257	274,151,560	1,323,613
OTHER MANUFACTURING	339	762,929,585	426,981,814	2,144,238
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>29,504,268,077</u>	<u>21,476,742,917</u>	<u>102,239,811</u>
DURABLE GOODS	423	15,241,800,580	10,725,192,661	53,338,652
MOTOR VEHICLES & PARTS	4231	1,857,224,585	1,727,883,896	8,480,554
FURNITURE & HOME FURNISHINGS	4232	333,801,288	250,457,467	1,250,506
LUMBER & CONSTRUCTION MATERIALS	4233	1,345,723,051	951,057,039	4,563,923
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,668,526,970	2,135,120,487	10,757,255
ELECTRICAL EQUIPMENT	4236	2,316,021,873	1,669,848,159	8,819,180
HARDWARE, PLUMBING, HEATING EQUIP.	4237	698,849,301	577,624,864	2,814,753
MACHINERY & EQUIPMENT	4238	2,828,941,919	2,079,646,252	9,776,672
OTHER DURABLE GOODS	4235, 4239	3,192,711,593	1,333,554,497	6,875,809
NONDURABLE GOODS:	424	13,821,612,042	10,583,735,989	47,866,623
PAPER & PAPER PRODUCTS	4241	419,790,799	339,372,910	1,633,626
DRUGS & SUNDRIES	4242	1,677,134,823	1,560,447,505	4,974,295
APPAREL	4243	730,027,442	316,457,400	1,576,551
FOOD PRODUCTS	4244	5,254,242,458	3,519,096,221	15,552,775
FARM PRODUCTS	4245	173,212,664	122,805,763	611,829
CHEMICALS & PLASTICS	4246	849,135,619	705,529,245	4,051,583
PETROLEUM PRODUCTS	4247	2,298,405,908	2,141,637,750	10,379,826
OTHER NONDURABLE GOODS	4248, 4249	2,419,662,329	1,878,389,195	9,086,138
ELECTRONIC MARKETS, AGENTS, BROKERS	425	440,855,455	167,814,267	1,034,536
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>26,524,571,237</u>	<u>21,702,573,697</u>	<u>106,981,316</u>
MOTOR VEHICLES & PARTS	441	4,745,050,175	4,325,611,799	21,365,459
NEW & USED AUTO DEALERS	4411	3,728,287,970	3,437,055,493	16,980,780
RV, BOAT, MOTORCYCLE DEALERS	4412	449,068,006	380,109,578	1,902,950
AUTOMOTIVE PARTS & TIRES	4413	567,694,199	508,446,728	2,481,729
FURNITURE & HOME FURNISHINGS	442	742,644,594	653,027,254	3,144,948
ELECTRONICS & APPLIANCES	443	1,281,934,583	1,038,680,159	5,725,639
HOUSEHOLD APPLIANCES	443111	170,233,424	164,367,393	792,495

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	407,390,604	373,763,137	1,892,063
COMPUTERS & SOFTWARE	44312	687,181,112	485,034,502	2,967,613
CAMERAS & PHOTO SUPPLY	44313	17,129,443	15,515,127	73,468
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,766,131,746	1,639,078,051	7,944,992
BUILDING MATERIALS	4441	1,565,742,919	1,467,646,315	7,111,023
LAWN & GARDEN SUPPLIES	4442	200,388,827	171,431,736	833,969
FOOD & BEVERAGES (OFF-PREMISES)	445	3,135,502,720	2,987,295,274	14,279,946
GROCERY & CONVENIENCE STORES	4451	2,940,922,074	2,850,622,846	13,610,553
OTHER FOOD STORES/SPECIALTY FOODS	4452	170,765,594	116,152,914	557,000
BEER, WINE AND LIQUOR STORES	4453	23,815,052	20,519,514	112,393
DRUG STORES & PERSONAL CARE STORES	446	1,344,790,770	1,132,418,748	5,485,669
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,562,166,599	2,090,508,162	10,046,269
APPAREL & ACCESSORIES	448	1,178,632,121	866,769,408	4,175,674
CLOTHING STORES	4481	893,635,508	669,255,425	3,217,904
SHOE STORES	4482	81,354,237	80,128,070	390,097
JEWELRY & LUGGAGE STORES	4483	203,642,376	117,385,913	567,673
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	666,496,999	551,549,399	2,737,419
SPORTING GOODS	45111	339,239,083	257,850,665	1,278,734
HOBBY & TOY STORES	45112	77,165,688	69,565,368	344,798
SEWING SUPPLIES	45113	37,179,428	33,713,454	162,065
MUSICAL INSTRUMENTS	45114	39,556,348	36,132,008	185,204
BOOK, PERIODICAL & MUSIC STORES	45121	130,024,249	116,324,297	576,909
TAPES & CDs	45122	43,332,203	37,963,607	189,709
DEPARTMENT STORES	4521	725,456,745	685,408,874	3,298,764
GENERAL MERCHANDISE STORES	4529	3,373,832,357	3,042,393,774	14,474,346
E-COMMERCE & MAIL ORDER	4541	2,076,559,341	210,069,442	1,307,836
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,925,372,487	2,479,763,353	12,994,355
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,124,918,136</u>	<u>850,921,301</u>	<u>5,643,203</u>
AIR TRANSPORTATION	481	21,997,387	17,961,558	178,601
RAILROADS	482	31,806,702	18,528,585	179,214
WATER TRANSPORTATION	483	55,225,682	22,688,342	73,726
TRUCK TRANSPORTATION	484	219,228,145	154,834,570	1,306,146
TRANSIT & GROUND PASSENGER TRANSPORT	485	33,618,228	32,251,178	409,921
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	763,041,992	604,657,068	3,495,595
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>140,102,118</u>	<u>117,994,635</u>	<u>683,281</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,025,312,847</u>	<u>3,492,188,002</u>	<u>32,103,829</u>
PUBLISHING (EXCEPT INTERNET)	511	787,512,965	672,276,161	6,245,976
NEWSPAPERS	51111	190,813,501	189,460,041	1,044,291
BOOKS & PERIODICALS	51112, 51113	94,221,403	74,419,185	519,733
SOFTWARE	5112	450,046,596	359,973,511	4,037,215
OTHER PUBLISHERS	51114, 51119	52,431,465	48,423,424	644,737
MOTION PICTURE PRODUCTION	512	163,144,324	143,458,567	1,571,884
RADIO & TV BROADCASTING, CABLE TV	515	256,529,090	148,728,803	1,678,825
INTERNET PUBLISHING & BROADCASTING	516		NAICS No Longer Valid	
TELEPHONE & TELECOMMUNICATIONS	517	2,202,901,010	2,145,804,529	17,730,994
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	483,599,696	300,069,386	3,674,063
OTHER INFORMATION SERVICES	519	131,625,762	81,850,556	1,202,087
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,667,428,176</u>	<u>5,869,787,567</u>	<u>68,051,814</u>
BANKS & CREDIT UNIONS	522	4,519,119,652	2,797,809,468	39,508,244
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	856,433,363	702,906,544	7,957,219
INSURANCE AGENTS & BROKERS	524	1,365,188,050	712,447,538	5,861,840
REAL ESTATE AGENTS & BROKERS	531	831,847,538	724,108,391	9,852,859
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,083,473,798	921,256,334	4,797,512
LESSORS OF NONFINANCIAL INTANGIBLES	533	11,365,775	11,259,292	74,140

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	25,368,019,426	21,140,632,272	230,638,134
LEGAL SERVICES	5411	917,694,962	877,339,199	12,926,880
ACCOUNTING SERVICES	5412	631,402,497	561,806,917	8,324,431
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,137,165,909	1,841,303,197	20,988,984
COMPUTER SYSTEM DESIGN SERVICES	5415	1,737,708,945	1,153,885,550	12,744,838
CONSULTING SERVICES	5416	1,349,289,463	1,080,380,967	13,906,234
ADVERTISING & PUBLIC RELATIONS	5418	304,408,229	237,314,348	2,981,990
OTHER PROFESSIONAL SERVICES	5417, 5419	1,293,376,193	953,535,286	8,994,288
MANAGEMENT SERVICES	55	50,496,565	41,266,153	378,752
ADMINISTRATIVE & SUPPORT SERVICES	561	2,948,665,199	2,584,964,634	24,982,895
EMPLOYMENT SERVICES	5613	527,581,091	481,923,257	6,506,584
TRAVEL SERVICES	5615	249,446,621	229,998,032	1,018,498
INVESTIGATION & SECURITY SERVICES	5616	180,760,518	166,730,150	1,927,760
BUILDING SERVICES & JANITORIAL	5617	1,478,134,357	1,209,202,910	11,447,979
OTHER	5611, 5612, 5614, 5619	512,742,612	497,110,285	4,082,074
WASTE TREATMENT/ COLLECTION	562	771,715,960	728,124,011	6,731,177
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	374,929,687	183,287,965	2,378,497
HEALTH SERVICES	62	6,995,978,041	5,854,619,896	83,740,374
PHYSICIANS	6211	1,589,949,812	1,415,739,695	21,008,507
DENTISTS	6212	756,879,907	753,226,971	11,272,726
OTHER PRACTITIONERS	6213	508,054,161	464,962,232	6,497,417
HOSPITALS	622	2,348,516,530	1,782,181,504	26,244,046
NURSING & RETIREMENT HOMES	623	401,766,425	373,152,107	4,319,532
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	175,475,259	99,252,227	1,192,838
SOCIAL SERVICES & DAY CARE	624	1,215,335,947	966,105,160	13,205,308
ARTS, ENTERTAINMENT, & RECREATION	71	568,892,166	458,514,425	3,753,838
PERFORMING ARTS, SPECTATOR SPORTS	711	179,388,407	115,889,919	1,137,199
MUSEUMS, HISTORICAL SITES, ETC.	712	8,604,695	2,779,920	18,598
AMUSEMENT, GAMBLING, RECREATION	713	380,899,064	339,844,586	2,598,041
ACCOMMODATIONS	721	462,128,282	444,096,312	2,235,724
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,737,040,498	2,311,323,599	12,169,041
DRINKING PLACES	7224	163,850,296	140,201,510	855,425
AUTO REPAIR & SERVICES	8111	654,419,380	612,550,818	2,973,722
OTHER REPAIR SERVICES	8112, 8113, 8114	366,158,635	314,786,408	1,647,493
PERSONAL SERVICES	812	746,422,614	646,747,808	6,596,265
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	206,609,152	203,414,268	2,609,395
LAUNDRY & DRY CLEANING	8123	99,438,984	97,178,432	625,473
OTHER PERSONAL SERVICES	8122, 8129	440,374,478	346,155,108	3,361,397
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	118,688,142	80,104,175	894,308
PUBLIC ADMINISTRATION, OTHER	92,00	37,587,763	34,479,094	432,978
TOTAL ALL INDUSTRIES		141,042,584,109	109,813,714,270	706,706,599