

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD 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>\$719,738,052</u>	<u>\$545,485,695</u>	<u>\$2,972,971</u>
CROP & ANIMAL PRODUCTION	111,112	164,177,751	113,152,815	601,847
FORESTRY & LOGGING	113	399,909,165	327,547,328	1,398,342
FISHING & HUNTING	114	32,952,815	10,947,988	69,663
AG & FORESTRY SUPPORT ACTIVITIES	115	122,698,321	93,837,564	903,119
<u>MINING</u>	<u>21</u>	<u>124,750,740</u>	<u>110,092,592</u>	<u>591,645</u>
SAND & GRAVEL, QUARRYING	2123	103,266,857	89,254,910	471,321
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	21,483,883	20,837,682	120,324
<u>UTILITIES</u>	<u>22</u>	<u>394,644,693</u>	<u>366,484,362</u>	<u>4,902,419</u>
ELECTRIC POWER GENERATION & TRANS.	2211	94,494,595	93,408,242	1,142,808
NATURAL GAS DISTRIBUTION	2212	8,756,577	8,414,773	46,818
WATER & SEWER	2213	291,393,521	264,661,347	3,712,793
<u>CONSTRUCTION</u>	<u>23</u>	<u>13,033,884,409</u>	<u>11,841,397,853</u>	<u>57,929,318</u>
RESIDENTIAL BUILDING & REMODELING	2361	3,048,350,346	2,767,955,354	13,375,414
NONRESIDENTIAL BUILDING	2362	2,288,358,217	2,095,830,450	10,072,473
HEAVY CONSTRUCTION & HIGHWAYS	237	1,733,288,805	1,486,841,510	7,613,970
SPECIAL TRADE CONTRACTORS	238	5,963,887,041	5,490,770,539	26,867,461
PLUMBING & HEATING	23822	1,221,070,730	1,078,648,103	5,280,770
PAINTING	23832	234,557,611	210,443,804	1,012,358
ELECTRICAL	23821	1,095,838,364	1,014,407,406	5,024,803
MASONRY/DRYWALL	23814, 23831	477,805,146	447,410,892	2,159,689
ROOFING	23816	327,838,645	315,333,691	1,506,500
OTHER CONTRACTORS	238 not listed above	2,606,776,545	2,424,526,643	11,883,341
<u>MANUFACTURING</u>	<u>31-33</u>	<u>35,473,869,414</u>	<u>26,021,023,853</u>	<u>111,221,917</u>
FOOD PRODUCTS	311	2,699,555,461	1,375,614,472	4,877,813
MILLING OF GRAINS	3112	109,082,880	76,226,714	284,474
FRUITS & VEGETABLES	3114	390,477,459	117,585,875	538,628
DAIRY PRODUCTS	3115	329,506,148	68,300,009	330,765
MEAT PRODUCTS	3116	514,218,881	493,607,445	795,249
SEAFOOD PRODUCTS	3117	579,552,114	106,941,300	493,528
BAKERY PRODUCTS	3118	300,659,868	228,858,707	1,104,670
OTHER FOOD ITEMS	3111, 3113, 3119	476,058,111	284,094,422	1,330,499
BEVERAGES	312	627,463,748	383,997,605	1,860,712
TEXTILES	313,314	372,487,026	98,777,973	487,933
APPAREL	315	56,483,081	29,528,390	142,609
LEATHER & ALLIED PRODUCTS	316	23,348,536	7,239,389	35,146
LUMBER & WOOD PRODUCTS	321	2,059,725,005	1,334,189,108	5,733,935
SAWMILLS	3211	698,179,389	420,285,342	1,574,712
PLYWOOD & TRUSSES	3212	266,416,090	158,198,366	641,063
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,095,129,526	755,705,400	3,518,160
PAPER PRODUCTS	322	1,757,444,284	1,026,113,531	3,971,677
PULP & PAPER MILLS	3221	1,181,501,408	653,547,351	2,307,038
OTHER PAPER PRODUCTS	3222	575,942,876	372,566,180	1,664,639
COMMERCIAL PRINTING	323	276,263,389	238,070,871	1,186,581
PETROLEUM & COAL PRODUCTS	324	7,276,124,250	6,609,283,814	31,906,185
PETROLEUM REFINING	32411	7,095,894,618	6,490,661,413	31,329,179
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	180,229,632	118,622,401	577,006
CHEMICALS	325	847,598,378	602,274,214	2,963,820
CHEMICALS	3251	196,909,227	139,170,728	675,075
PESTICIDES & FERTILIZERS	3253	56,477,011	45,463,749	225,304
PHARMACEUTICALS	3254	149,639,071	106,653,379	521,676
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	444,573,069	310,986,358	1,541,765
PLASTICS & RUBBER PRODUCTS	326	625,191,320	386,595,809	1,873,377
NONMETALLIC MINERALS	327	883,197,401	645,936,425	3,044,766
PRIMARY METALS	331	1,220,899,435	868,393,537	3,806,533

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	436,597,898	263,665,530	1,259,967
ALUMINUM SMELTING	3313	470,275,852	405,596,102	1,581,289
OTHER NONFERROUS METALS	3314	47,886,524	44,054,941	213,979
FOUNDRIES	3315	266,139,161	155,076,964	751,298
FABRICATED METAL PRODUCTS	332	1,277,920,341	890,760,801	4,169,743
MACHINERY	333	1,419,021,600	868,445,636	4,238,845
FARM & CONSTRUCTION IMPLEMENTS	3331	136,368,685	66,313,403	321,149
INDUSTRIAL MACHINERY	3332	246,454,976	123,388,593	601,039
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,036,197,939	678,743,640	3,316,657
COMPUTERS & ELECTRONICS	334	2,717,498,979	1,437,378,682	7,093,815
COMPUTER HARDWARE	3341	299,976,331	82,077,657	455,207
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	114,581,112	86,038,507	501,872
AUDIO & VIDEO EQUIPMENT	3343	48,864,570	26,343,488	132,422
SEMICONDUCTORS	3344	804,397,807	383,173,258	1,504,111
INSTRUMENTS	3345	1,315,687,932	788,993,618	3,861,208
SOFTWARE REPRODUCTION	334611	130,631,294	67,868,785	620,388
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	3,359,933	2,883,369	18,607
ELECTRICAL EQUIPMENT & APPLIANCES	335	424,328,782	213,617,976	984,967
LIGHTING EQUIPMENT	3351	55,419,371	24,568,564	119,448
HOUSEHOLD APPLIANCES	3352	9,958,242	5,879,560	28,909
OTHER ELECTRIC EQUIPMENT	3353, 3359	358,951,169	183,169,852	836,610
TRANSPORTATION EQUIPMENT	336	9,702,512,039	8,301,605,034	29,329,418
MOTOR VEHICLES & PARTS	3361, 3362, 3363	370,467,536	237,297,124	1,204,410
AIRCRAFT, AEROSPACE & PARTS	3364	8,890,185,836	7,793,927,241	26,816,024
SHIPS & BOATS	3366	415,907,224	248,007,325	1,201,387
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	25,951,443	22,373,344	107,597
FURNITURE & RELATED PRODUCTS	337	385,637,479	275,573,741	1,330,674
OTHER MANUFACTURING	339	821,168,880	427,626,845	2,183,368
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>32,924,466,947</u>	<u>23,788,988,421</u>	<u>113,482,327</u>
DURABLE GOODS	423	16,450,312,104	11,546,496,838	57,626,655
MOTOR VEHICLES & PARTS	4231	1,554,788,404	1,434,548,684	7,053,839
FURNITURE & HOME FURNISHINGS	4232	361,144,048	268,911,676	1,332,882
LUMBER & CONSTRUCTION MATERIALS	4233	1,596,561,620	1,139,092,691	5,443,682
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,918,710,005	2,343,418,624	11,694,848
ELECTRICAL EQUIPMENT	4236	2,593,338,026	2,114,727,241	10,956,437
HARDWARE, PLUMBING, HEATING EQUIP.	4237	773,704,960	634,275,595	3,078,753
MACHINERY & EQUIPMENT	4238	2,994,213,315	2,159,420,679	10,569,162
OTHER DURABLE GOODS	4235, 4239	3,657,851,726	1,452,101,648	7,497,052
NONDURABLE GOODS:	424	15,939,864,122	12,020,243,914	54,617,978
PAPER & PAPER PRODUCTS	4241	497,097,138	405,774,993	1,969,606
DRUGS & SUNDRIES	4242	1,460,956,921	1,348,492,755	4,765,407
APPAREL	4243	766,780,040	309,003,212	1,535,045
FOOD PRODUCTS	4244	6,325,905,419	4,063,795,922	17,902,160
FARM PRODUCTS	4245	209,642,944	147,243,944	773,542
CHEMICALS & PLASTICS	4246	975,977,298	785,642,392	4,470,127
PETROLEUM PRODUCTS	4247	2,766,208,389	2,566,537,427	12,433,542
OTHER NONDURABLE GOODS	4248, 4249	2,937,295,973	2,393,753,269	10,768,549
ELECTRONIC MARKETS, AGENTS, BROKERS	425	534,290,721	222,247,669	1,237,694
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,325,332,424</u>	<u>24,117,286,403</u>	<u>118,637,605</u>
MOTOR VEHICLES & PARTS	441	4,375,919,804	3,978,866,314	19,568,156
NEW & USED AUTO DEALERS	4411	3,289,277,454	3,033,250,215	14,943,434
RV, BOAT, MOTORCYCLE DEALERS	4412	486,663,411	414,512,710	2,034,172
AUTOMOTIVE PARTS & TIRES	4413	599,978,939	531,103,389	2,590,550
FURNITURE & HOME FURNISHINGS	442	776,375,210	692,630,667	3,325,082
ELECTRONICS & APPLIANCES	443	1,313,554,389	1,051,388,721	5,957,301
HOUSEHOLD APPLIANCES	443111	176,288,847	172,303,732	830,835

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	426,215,488	390,328,040	2,157,814
COMPUTERS & SOFTWARE	44312	691,528,855	470,548,438	2,882,519
CAMERAS & PHOTO SUPPLY	44313	19,521,199	18,208,511	86,133
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,119,277,274	2,012,598,685	9,674,098
BUILDING MATERIALS	4441	1,871,678,586	1,790,549,956	8,598,736
LAWN & GARDEN SUPPLIES	4442	247,598,688	222,048,729	1,075,362
FOOD & BEVERAGES (OFF-PREMISES)	445	3,495,333,445	3,322,208,830	15,871,074
GROCERY & CONVENIENCE STORES	4451	3,249,660,226	3,152,988,497	15,055,039
OTHER FOOD STORES/SPECIALTY FOODS	4452	219,309,126	145,804,494	687,981
BEER, WINE AND LIQUOR STORES	4453	26,364,093	23,415,839	128,054
DRUG STORES & PERSONAL CARE STORES	446	1,303,251,708	1,097,771,371	5,292,953
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,337,928,807	2,852,440,007	13,685,599
APPAREL & ACCESSORIES	448	1,383,613,887	1,066,184,805	5,115,133
CLOTHING STORES	4481	1,093,599,662	857,206,658	4,107,541
SHOE STORES	4482	97,263,480	96,352,953	463,704
JEWELRY & LUGGAGE STORES	4483	192,750,745	112,625,194	543,888
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	767,980,996	634,186,679	3,133,999
SPORTING GOODS	45111	430,607,905	329,805,716	1,614,776
HOBBY & TOY STORES	45112	78,610,081	71,771,845	349,563
SEWING SUPPLIES	45113	36,840,693	33,193,139	159,649
MUSICAL INSTRUMENTS	45114	41,753,316	38,554,528	196,159
BOOK, PERIODICAL & MUSIC STORES	45121	136,319,827	122,707,204	616,563
TAPES & CDs	45122	43,849,174	38,154,247	197,289
DEPARTMENT STORES	4521	808,979,117	768,082,180	3,699,987
GENERAL MERCHANDISE STORES	4529	4,247,331,927	3,791,819,795	18,041,672
E-COMMERCE & MAIL ORDER	4541	2,260,671,734	219,554,746	1,380,003
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,135,114,126	2,629,553,603	13,892,548
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,280,030,795</u>	<u>940,016,272</u>	<u>6,365,373</u>
AIR TRANSPORTATION	481	21,683,604	19,593,288	218,433
RAILROADS	482	25,258,959	11,939,605	97,949
WATER TRANSPORTATION	483	104,053,687	26,592,326	107,920
TRUCK TRANSPORTATION	484	230,668,925	190,473,080	1,613,180
TRANSIT & GROUND PASSENGER TRANSPORT	485	25,846,775	23,877,425	273,083
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	872,518,845	667,540,548	4,054,808
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>150,199,813</u>	<u>132,240,230</u>	<u>761,297</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,887,798,853</u>	<u>3,370,845,616</u>	<u>30,479,895</u>
PUBLISHING (EXCEPT INTERNET)	511	671,145,280	582,692,565	5,057,104
NEWSPAPERS	51111	185,711,895	184,497,383	938,213
BOOKS & PERIODICALS	51112, 51113	108,006,452	84,231,263	531,786
SOFTWARE	5112	309,097,196	248,435,454	2,718,637
OTHER PUBLISHERS	51114, 51119	68,329,737	65,528,465	868,468
MOTION PICTURE PRODUCTION	512	169,496,939	152,271,017	1,694,105
RADIO & TV BROADCASTING, CABLE TV	515	271,270,860	164,370,146	1,843,212
INTERNET PUBLISHING & BROADCASTING	516	NAICS No Longer Valid		
TELEPHONE & TELECOMMUNICATIONS	517	2,164,367,702	2,104,163,134	17,084,261
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	453,611,457	285,389,244	3,600,383
OTHER INFORMATION SERVICES	519	157,906,615	81,959,510	1,200,830
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,072,099,886</u>	<u>5,885,045,545</u>	<u>67,251,110</u>
BANKS & CREDIT UNIONS	522	3,700,168,043	2,708,196,148	38,114,537
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,002,622,827	733,280,110	7,935,468
INSURANCE AGENTS & BROKERS	524	1,375,054,935	672,092,175	5,564,965
REAL ESTATE AGENTS & BROKERS	531	860,341,326	761,322,294	10,326,863
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,116,109,790	993,947,402	5,211,607
LESSORS OF NONFINANCIAL INTANGIBLES	533	17,802,965	16,207,416	97,670

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		GROSS	TAXABLE	
BUSINESS, PERSONAL AND OTHER SERVICES	54-92	27,523,935,476	22,737,797,555	242,821,410
LEGAL SERVICES	5411	1,016,338,351	957,366,873	14,154,508
ACCOUNTING SERVICES	5412	473,466,407	400,754,679	5,912,215
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,136,012,733	1,820,359,895	21,005,899
COMPUTER SYSTEM DESIGN SERVICES	5415	1,841,344,769	1,185,655,047	13,426,945
CONSULTING SERVICES	5416	1,504,968,057	1,228,346,387	15,501,138
ADVERTISING & PUBLIC RELATIONS	5418	340,415,017	267,934,722	3,331,604
OTHER PROFESSIONAL SERVICES	5417, 5419	1,508,699,602	1,072,885,594	9,862,963
MANAGEMENT SERVICES	55	61,631,943	53,840,601	569,715
ADMINISTRATIVE & SUPPORT SERVICES	561	3,413,762,189	2,917,473,434	27,441,787
EMPLOYMENT SERVICES	5613	595,092,516	519,195,333	7,039,146
TRAVEL SERVICES	5615	287,602,841	279,190,706	1,179,560
INVESTIGATION & SECURITY SERVICES	5616	187,918,580	173,791,901	2,018,067
BUILDING SERVICES & JANITORIAL	5617	1,690,960,135	1,315,271,504	12,337,952
OTHER	5611, 5612, 5614, 5619	652,188,117	630,023,990	4,867,062
WASTE TREATMENT/ COLLECTION	562	896,252,206	851,201,883	7,605,062
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	422,209,153	197,410,911	2,420,472
HEALTH SERVICES	62	7,178,873,284	5,959,167,665	85,340,709
PHYSICIANS	6211	1,642,271,457	1,449,463,866	21,489,253
DENTISTS	6212	736,063,677	732,262,701	10,952,264
OTHER PRACTITIONERS	6213	529,461,922	480,630,551	6,660,062
HOSPITALS	622	2,462,559,936	1,866,647,518	27,472,383
NURSING & RETIREMENT HOMES	623	411,715,895	382,529,492	4,412,524
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	184,116,642	103,699,713	1,236,031
SOCIAL SERVICES & DAY CARE	624	1,212,683,755	943,933,824	13,118,192
ARTS, ENTERTAINMENT, & RECREATION	71	781,924,843	599,211,788	5,490,775
PERFORMING ARTS, SPECTATOR SPORTS	711	362,818,679	238,114,285	2,674,673
MUSEUMS, HISTORICAL SITES, ETC.	712	13,213,291	6,396,553	46,933
AMUSEMENT, GAMBLING, RECREATION	713	405,892,873	354,700,950	2,769,169
ACCOMMODATIONS	721	733,308,680	713,065,080	3,558,748
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	3,023,974,695	2,567,205,723	13,077,123
DRINKING PLACES	7224	182,111,938	159,590,992	937,653
AUTO REPAIR & SERVICES	8111	658,798,719	616,413,310	2,996,042
OTHER REPAIR SERVICES	8112, 8113, 8114	363,460,040	326,625,778	1,690,534
PERSONAL SERVICES	812	822,853,202	724,911,071	7,151,530
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	233,174,245	229,951,795	2,848,422
LAUNDRY & DRY CLEANING	8123	101,826,454	99,515,409	604,691
OTHER PERSONAL SERVICES	8122, 8129	487,852,503	395,443,867	3,698,417
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	115,466,890	76,420,247	825,990
PUBLIC ADMINISTRATION, OTHER	92,00	48,062,758	41,955,875	519,998
TOTAL ALL INDUSTRIES		152,911,005,719	119,856,958,614	757,418,510