

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
2ND QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$455,830,173</u>	<u>\$339,940,973</u>	<u>\$2,041,906</u>
CROP & ANIMAL PRODUCTION	111,112	144,339,657	97,445,380	561,372
FORESTRY & LOGGING	113	191,814,579	156,389,439	702,380
FISHING & HUNTING	114	25,480,924	11,194,611	64,225
AG & FORESTRY SUPPORT ACTIVITIES	115	94,195,013	74,911,543	713,929
<u>MINING</u>	<u>21</u>	<u>114,658,922</u>	<u>98,015,966</u>	<u>504,748</u>
SAND & GRAVEL, QUARRYING	2123	69,668,363	58,170,304	297,698
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	44,990,559	39,845,662	207,050
<u>UTILITIES</u>	<u>22</u>	<u>382,320,460</u>	<u>352,541,708</u>	<u>4,941,728</u>
ELECTRIC POWER GENERATION & TRANS.	2211	65,751,909	65,207,882	885,924
NATURAL GAS DISTRIBUTION	2212	2,170,449	2,061,900	12,623
WATER & SEWER	2213	314,398,102	285,271,926	4,043,181
<u>CONSTRUCTION</u>	<u>23</u>	<u>8,988,308,417</u>	<u>8,133,958,385</u>	<u>40,008,070</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,965,510,798	1,810,695,621	8,786,736
NONRESIDENTIAL BUILDING	2362	1,680,527,626	1,536,126,891	7,366,868
HEAVY CONSTRUCTION & HIGHWAYS	237	1,167,115,612	927,338,773	4,803,780
SPECIAL TRADE CONTRACTORS	238	4,175,154,381	3,859,797,100	19,050,686
PLUMBING & HEATING	23822	867,277,958	797,830,288	3,965,928
PAINTING	23832	153,264,856	137,511,181	672,353
ELECTRICAL	23821	861,017,341	798,541,320	4,006,706
MASONRY/DRYWALL	23814, 23831	355,723,951	321,721,001	1,551,241
ROOFING	23816	183,135,414	176,946,850	846,706
OTHER CONTRACTORS	238 not listed above	1,754,734,861	1,627,246,460	8,007,752
<u>MANUFACTURING</u>	<u>31-33</u>	<u>28,658,317,979</u>	<u>21,386,435,809</u>	<u>86,666,502</u>
FOOD PRODUCTS	311	2,131,278,457	1,139,892,258	4,048,118
MILLING OF GRAINS	3112	116,528,470	69,784,887	310,201
FRUITS & VEGETABLES	3114	417,461,236	137,632,640	635,219
DAIRY PRODUCTS	3115	18,258,486	10,823,639	52,359
MEAT PRODUCTS	3116	423,408,237	408,306,583	629,604
SEAFOOD PRODUCTS	3117	498,299,302	77,395,889	353,040
BAKERY PRODUCTS	3118	243,220,116	184,848,533	892,209
OTHER FOOD ITEMS	3111, 3113, 3119	414,102,610	251,100,087	1,175,486
BEVERAGES	312	588,025,922	405,856,200	1,965,361
TEXTILES	313,314	220,819,718	82,881,719	411,092
APPAREL	315	38,503,541	21,935,576	105,805
LEATHER & ALLIED PRODUCTS	316	10,745,135	6,164,976	29,826
LUMBER & WOOD PRODUCTS	321	1,479,215,273	923,277,886	4,047,479
SAWMILLS	3211	481,301,196	286,764,951	1,081,009
PLYWOOD & TRUSSES	3212	174,641,667	103,033,171	421,850
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	823,272,410	533,479,764	2,544,620
PAPER PRODUCTS	322	1,508,151,273	875,660,158	3,383,205
PULP & PAPER MILLS	3221	950,343,692	496,831,393	1,745,737
OTHER PAPER PRODUCTS	3222	557,807,581	378,828,765	1,637,468
COMMERCIAL PRINTING	323	222,555,826	191,330,023	955,582
PETROLEUM & COAL PRODUCTS	324	3,922,660,536	3,451,266,685	16,677,811
PETROLEUM REFINING	32411	3,791,578,125	3,376,109,159	16,309,858
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	131,082,411	75,157,526	367,953
CHEMICALS	325	791,804,629	558,737,312	2,718,936
CHEMICALS	3251	172,174,522	123,714,035	596,237
PESTICIDES & FERTILIZERS	3253	74,046,330	56,772,235	282,148
PHARMACEUTICALS	3254	131,295,023	84,289,560	431,670
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	414,288,754	293,961,482	1,408,881
PLASTICS & RUBBER PRODUCTS	326	518,735,238	323,383,854	1,566,557
NONMETALLIC MINERALS	327	681,260,728	486,703,875	2,283,548
PRIMARY METALS	331	883,710,194	579,538,957	2,521,893

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
2ND QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	218,745,326	126,571,129	601,190
ALUMINUM SMELTING	3313	444,312,416	314,998,835	1,253,801
OTHER NONFERROUS METALS	3314	38,935,702	35,413,589	171,397
FOUNDRIES	3315	181,716,750	102,555,404	495,505
FABRICATED METAL PRODUCTS	332	963,968,085	673,134,638	3,115,361
MACHINERY	333	931,627,117	545,445,189	2,658,420
FARM & CONSTRUCTION IMPLEMENTS	3331	102,747,060	59,644,119	288,537
INDUSTRIAL MACHINERY	3332	226,566,974	123,398,878	606,934
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	602,313,083	362,402,192	1,762,949
COMPUTERS & ELECTRONICS	334	1,871,383,138	995,838,589	5,007,769
COMPUTER HARDWARE	3341	225,960,625	66,996,464	386,511
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	84,237,873	47,520,085	280,531
AUDIO & VIDEO EQUIPMENT	3343	40,621,354	22,823,667	113,607
SEMICONDUCTORS	3344	423,066,966	193,200,593	807,605
INSTRUMENTS	3345	1,040,672,921	617,634,536	3,011,643
SOFTWARE REPRODUCTION	334611	53,825,227	44,933,252	391,257
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	2,998,172	2,729,992	16,615
ELECTRICAL EQUIPMENT & APPLIANCES	335	441,476,616	209,664,358	1,030,803
LIGHTING EQUIPMENT	3351	65,629,026	22,823,406	110,490
HOUSEHOLD APPLIANCES	3352	123,700,958	54,646,171	269,567
OTHER ELECTRIC EQUIPMENT	3353, 3359	252,146,632	132,194,781	650,746
TRANSPORTATION EQUIPMENT	336	10,418,286,780	9,400,919,239	31,543,059
MOTOR VEHICLES & PARTS	3361, 3362, 3363	179,493,224	126,802,384	651,760
AIRCRAFT, AEROSPACE & PARTS	3364	9,871,550,172	9,026,434,700	29,693,496
SHIPS & BOATS	3366	358,462,749	240,685,648	1,163,968
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	8,780,635	6,996,507	33,835
FURNITURE & RELATED PRODUCTS	337	354,250,390	183,168,062	885,381
OTHER MANUFACTURING	339	679,859,383	331,636,255	1,710,496
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>26,276,267,888</u>	<u>18,926,411,212</u>	<u>88,862,852</u>
DURABLE GOODS	423	12,540,366,431	8,858,257,640	44,196,248
MOTOR VEHICLES & PARTS	4231	1,201,001,402	1,093,363,681	5,392,263
FURNITURE & HOME FURNISHINGS	4232	294,274,716	213,681,711	1,056,713
LUMBER & CONSTRUCTION MATERIALS	4233	1,206,644,183	828,685,626	3,953,280
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,377,588,786	1,968,447,110	9,823,148
ELECTRICAL EQUIPMENT	4236	1,812,043,105	1,478,693,534	7,872,804
HARDWARE, PLUMBING, HEATING EQUIP.	4237	706,918,002	603,144,881	2,886,349
MACHINERY & EQUIPMENT	4238	2,467,452,224	1,802,286,532	8,550,822
OTHER DURABLE GOODS	4235, 4239	2,474,444,013	869,954,565	4,660,869
NONDURABLE GOODS:	424	13,339,881,015	9,890,787,880	43,617,825
PAPER & PAPER PRODUCTS	4241	438,181,406	370,604,355	1,772,514
DRUGS & SUNDRIES	4242	1,691,661,078	1,540,465,417	4,545,651
APPAREL	4243	606,065,654	224,336,121	1,118,262
FOOD PRODUCTS	4244	5,579,969,188	3,640,311,218	15,963,790
FARM PRODUCTS	4245	215,424,421	111,619,356	558,881
CHEMICALS & PLASTICS	4246	757,327,456	680,720,960	3,544,745
PETROLEUM PRODUCTS	4247	1,306,254,710	1,160,811,638	5,644,434
OTHER NONDURABLE GOODS	4248, 4249	2,744,997,102	2,161,918,815	10,469,548
ELECTRONIC MARKETS, AGENTS, BROKERS	425	396,020,442	177,365,692	1,048,779
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>25,565,616,355</u>	<u>20,662,112,213</u>	<u>101,881,652</u>
MOTOR VEHICLES & PARTS	441	3,800,499,032	3,423,531,353	16,821,844
NEW & USED AUTO DEALERS	4411	2,799,293,239	2,561,676,220	12,613,207
RV, BOAT, MOTORCYCLE DEALERS	4412	422,787,437	358,649,278	1,760,647
AUTOMOTIVE PARTS & TIRES	4413	578,418,356	503,205,855	2,447,990
FURNITURE & HOME FURNISHINGS	442	587,819,018	518,977,730	2,498,464
ELECTRONICS & APPLIANCES	443	1,193,626,119	987,762,437	5,622,435
HOUSEHOLD APPLIANCES	443111	112,506,876	109,006,983	532,360

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
2ND QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	361,378,667	334,961,959	1,828,216
COMPUTERS & SOFTWARE	44312	702,500,350	527,321,410	3,183,649
CAMERAS & PHOTO SUPPLY	44313	17,240,226	16,472,085	78,210
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,872,913,099	1,767,526,987	8,447,583
BUILDING MATERIALS	4441	1,597,301,573	1,532,206,722	7,311,232
LAWN & GARDEN SUPPLIES	4442	275,611,526	235,320,265	1,136,351
FOOD & BEVERAGES (OFF-PREMISES)	445	3,288,723,613	3,153,115,964	15,100,542
GROCERY & CONVENIENCE STORES	4451	3,080,054,219	2,976,872,903	14,243,597
OTHER FOOD STORES/SPECIALTY FOODS	4452	181,715,109	152,535,540	726,015
BEER, WINE AND LIQUOR STORES	4453	26,954,285	23,707,521	130,930
DRUG STORES & PERSONAL CARE STORES	446	1,327,924,474	1,127,603,618	5,448,838
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,195,604,241	1,760,818,951	8,503,913
APPAREL & ACCESSORIES	448	1,172,078,773	878,803,236	4,225,709
CLOTHING STORES	4481	912,241,496	699,840,998	3,357,883
SHOE STORES	4482	81,313,410	80,571,303	392,875
JEWELRY & LUGGAGE STORES	4483	178,523,867	98,390,935	474,951
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	643,507,473	524,117,309	2,567,430
SPORTING GOODS	45111	369,343,050	274,640,927	1,332,236
HOBBY & TOY STORES	45112	69,793,749	64,503,278	312,861
SEWING SUPPLIES	45113	33,066,752	30,752,940	147,157
MUSICAL INSTRUMENTS	45114	33,087,205	29,761,310	155,023
BOOK, PERIODICAL & MUSIC STORES	45121	101,872,209	92,349,433	461,152
TAPES & CDs	45122	36,344,508	32,109,421	159,001
DEPARTMENT STORES	4521	795,502,602	756,619,418	3,653,975
GENERAL MERCHANDISE STORES	4529	3,677,091,646	3,319,992,546	15,790,154
E-COMMERCE & MAIL ORDER	4541	2,366,376,006	241,764,303	1,544,425
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,643,950,259	2,201,478,361	11,656,340
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,025,338,255</u>	<u>796,087,959</u>	<u>5,493,348</u>
AIR TRANSPORTATION	481	24,179,418	17,152,272	197,166
RAILROADS	482	11,430,051	11,429,983	127,273
WATER TRANSPORTATION	483	64,861,919	15,439,053	63,822
TRUCK TRANSPORTATION	484	170,313,231	141,442,502	1,210,885
TRANSIT & GROUND PASSENGER TRANSPORT	485	36,048,046	31,652,339	394,416
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	718,505,590	578,971,810	3,499,786
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>129,416,805</u>	<u>114,343,973</u>	<u>656,514</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,032,570,088</u>	<u>3,454,847,312</u>	<u>31,588,434</u>
PUBLISHING (EXCEPT INTERNET)	511	850,570,020	665,229,208	6,240,825
NEWSPAPERS	51111	149,184,367	147,598,484	755,802
BOOKS & PERIODICALS	51112, 51113	93,768,367	73,561,086	486,925
SOFTWARE	5112	557,808,341	397,524,344	4,387,935
OTHER PUBLISHERS	51114, 51119	49,808,945	46,545,294	610,163
MOTION PICTURE PRODUCTION	512	151,707,543	135,365,300	1,522,524
RADIO & TV BROADCASTING, CABLE TV	515	246,641,378	158,648,526	1,842,448
INTERNET PUBLISHING & BROADCASTING	516	NAICS No Longer Valid		
TELEPHONE & TELECOMMUNICATIONS	517	2,323,822,992	2,155,875,199	17,507,239
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	323,088,737	256,167,084	3,324,334
OTHER INFORMATION SERVICES	519	136,739,418	83,561,995	1,151,064
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,071,206,129</u>	<u>5,087,240,845</u>	<u>58,246,427</u>
BANKS & CREDIT UNIONS	522	3,156,656,437	2,307,074,306	32,256,258
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	780,340,374	573,432,944	6,483,458
INSURANCE AGENTS & BROKERS	524	1,445,440,642	700,398,939	5,992,273
REAL ESTATE AGENTS & BROKERS	531	763,265,490	682,523,563	9,083,461
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	904,613,700	811,159,457	4,351,244
LESSORS OF NONFINANCIAL INTANGIBLES	533	20,889,486	12,651,636	79,733

TABLE 5: BUSINESS & OCCUPATION TAX:  
 GROSS INCOME, TAXABLE INCOME & TAX DUE  
 STATEWIDE BY INDUSTRY (NAICS)  
 2ND QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<b>BUSINESS, PERSONAL AND OTHER SERVICES</b>	<b>54-92</b>	<b>26,489,692,140</b>	<b>21,425,384,840</b>	<b>234,633,086</b>
LEGAL SERVICES	5411	1,032,833,862	966,972,265	14,206,516
ACCOUNTING SERVICES	5412	613,525,779	520,780,657	7,673,628
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,115,543,502	1,748,750,684	19,161,082
COMPUTER SYSTEM DESIGN SERVICES	5415	1,916,845,553	1,066,095,530	12,058,263
CONSULTING SERVICES	5416	1,499,737,460	1,190,841,538	15,296,209
ADVERTISING & PUBLIC RELATIONS	5418	285,487,099	241,011,638	3,086,242
OTHER PROFESSIONAL SERVICES	5417, 5419	1,483,984,154	997,204,332	9,193,170
MANAGEMENT SERVICES	55	51,060,488	43,609,962	407,297
ADMINISTRATIVE & SUPPORT SERVICES	561	2,853,455,559	2,349,058,570	21,847,291
EMPLOYMENT SERVICES	5613	366,304,178	302,325,884	3,983,064
TRAVEL SERVICES	5615	247,763,046	238,234,338	979,510
INVESTIGATION & SECURITY SERVICES	5616	188,378,436	168,156,864	1,991,008
BUILDING SERVICES & JANITORIAL	5617	1,484,725,374	1,096,172,643	10,445,089
OTHER	5611, 5612, 5614, 5619	566,284,525	544,168,841	4,448,620
WASTE TREATMENT/ COLLECTION	562	718,839,316	664,069,139	6,562,931
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	292,827,299	174,975,796	2,279,906
HEALTH SERVICES	62	7,734,428,042	6,346,181,713	90,759,891
PHYSICIANS	6211	1,679,590,809	1,500,613,845	22,276,095
DENTISTS	6212	765,722,164	762,090,290	11,403,740
OTHER PRACTITIONERS	6213	562,300,977	507,696,208	7,130,287
HOSPITALS	622	2,420,836,952	1,786,520,131	26,333,873
NURSING & RETIREMENT HOMES	623	429,102,095	400,577,830	4,612,168
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	198,764,234	122,537,765	1,392,159
SOCIAL SERVICES & DAY CARE	624	1,678,110,811	1,266,145,644	17,611,569
ARTS, ENTERTAINMENT, & RECREATION	71	602,154,348	483,325,899	4,396,893
PERFORMING ARTS, SPECTATOR SPORTS	711	237,556,821	162,201,261	1,912,444
MUSEUMS, HISTORICAL SITES, ETC.	712	11,803,040	5,249,248	39,778
AMUSEMENT, GAMBLING, RECREATION	713	352,794,487	315,875,390	2,444,671
ACCOMMODATIONS	721	532,227,185	513,984,632	2,569,531
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,754,497,164	2,347,061,571	11,983,385
DRINKING PLACES	7224	188,925,133	166,363,822	970,749
AUTO REPAIR & SERVICES	8111	596,598,021	561,287,703	2,743,042
OTHER REPAIR SERVICES	8112, 8113, 8114	305,495,343	273,030,794	1,416,973
PERSONAL SERVICES	812	736,441,113	640,829,964	6,465,909
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	205,683,539	202,752,832	2,605,713
LAUNDRY & DRY CLEANING	8123	93,730,291	91,085,934	563,602
OTHER PERSONAL SERVICES	8122, 8129	437,027,283	346,991,198	3,296,594
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	119,513,341	78,552,515	888,688
PUBLIC ADMINISTRATION, OTHER	92,00	55,272,379	51,396,116	665,490
<b>TOTAL ALL INDUSTRIES</b>		<b>129,193,469,854</b>	<b>100,781,135,813</b>	<b>655,581,613</b>