

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD 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>\$550,035,724</u>	<u>\$396,795,165</u>	<u>\$2,330,751</u>
CROP & ANIMAL PRODUCTION	111,112	141,071,763	88,572,236	488,663
FORESTRY & LOGGING	113	252,707,097	205,620,525	897,530
FISHING & HUNTING	114	29,817,260	10,999,690	63,669
AG & FORESTRY SUPPORT ACTIVITIES	115	126,439,604	91,602,714	880,889
<u>MINING</u>	<u>21</u>	<u>143,808,025</u>	<u>126,587,220</u>	<u>656,297</u>
SAND & GRAVEL, QUARRYING	2123	88,948,855	73,530,015	375,169
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	54,859,170	53,057,205	281,128
<u>UTILITIES</u>	<u>22</u>	<u>380,016,942</u>	<u>344,527,636</u>	<u>4,787,651</u>
ELECTRIC POWER GENERATION & TRANS.	2211	73,248,354	68,825,270	916,118
NATURAL GAS DISTRIBUTION	2212	2,534,129	2,424,839	20,305
WATER & SEWER	2213	304,234,459	273,277,527	3,851,228
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,592,347,383</u>	<u>8,687,079,098</u>	<u>42,576,307</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,538,123,916	1,474,179,975	7,159,049
NONRESIDENTIAL BUILDING	2362	2,150,697,538	1,917,142,715	9,232,874
HEAVY CONSTRUCTION & HIGHWAYS	237	1,591,667,075	1,314,940,984	6,652,304
SPECIAL TRADE CONTRACTORS	238	4,311,858,854	3,980,815,424	19,532,080
PLUMBING & HEATING	23822	860,235,216	790,839,523	3,884,911
PAINTING	23832	191,250,228	171,287,993	831,004
ELECTRICAL	23821	857,539,221	790,941,636	3,958,908
MASONRY/DRYWALL	23814, 23831	302,703,544	276,484,446	1,332,153
ROOFING	23816	213,483,555	205,967,379	983,458
OTHER CONTRACTORS	238 not listed above	1,886,647,090	1,745,294,447	8,541,646
<u>MANUFACTURING</u>	<u>31-33</u>	<u>28,821,151,482</u>	<u>21,227,512,156</u>	<u>88,455,608</u>
FOOD PRODUCTS	311	2,317,429,709	1,202,037,517	4,291,606
MILLING OF GRAINS	3112	117,620,766	71,882,739	315,945
FRUITS & VEGETABLES	3114	444,180,714	145,851,638	675,247
DAIRY PRODUCTS	3115	17,822,176	10,558,020	51,039
MEAT PRODUCTS	3116	441,887,837	425,826,224	664,890
SEAFOOD PRODUCTS	3117	497,361,805	88,890,609	408,844
BAKERY PRODUCTS	3118	362,528,302	199,421,372	962,873
OTHER FOOD ITEMS	3111, 3113, 3119	436,028,109	259,606,915	1,212,768
BEVERAGES	312	583,636,408	408,092,022	1,984,634
TEXTILES	313,314	231,968,893	86,895,672	430,776
APPAREL	315	50,335,425	27,907,286	134,761
LEATHER & ALLIED PRODUCTS	316	10,386,152	6,224,992	30,239
LUMBER & WOOD PRODUCTS	321	1,556,853,753	984,198,017	4,244,744
SAWMILLS	3211	507,244,395	303,505,674	1,132,106
PLYWOOD & TRUSSES	3212	195,088,658	117,570,619	477,205
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	854,520,700	563,121,724	2,635,433
PAPER PRODUCTS	322	1,589,097,111	910,254,551	3,519,270
PULP & PAPER MILLS	3221	993,699,354	510,967,523	1,793,521
OTHER PAPER PRODUCTS	3222	595,397,757	399,287,028	1,725,749
COMMERCIAL PRINTING	323	231,905,629	198,453,735	984,680
PETROLEUM & COAL PRODUCTS	324	5,142,190,355	4,685,962,860	22,638,882
PETROLEUM REFINING	32411	4,910,719,830	4,512,781,472	21,803,609
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	231,470,525	173,181,388	835,273
CHEMICALS	325	861,026,390	600,307,728	2,870,056
CHEMICALS	3251	204,097,517	141,077,100	669,718
PESTICIDES & FERTILIZERS	3253	55,350,456	42,742,529	213,292
PHARMACEUTICALS	3254	178,023,508	125,168,021	619,353
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	423,554,909	291,320,078	1,367,693
PLASTICS & RUBBER PRODUCTS	326	550,046,547	339,688,069	1,631,111
NONMETALLIC MINERALS	327	733,002,216	533,133,780	2,475,463
PRIMARY METALS	331	883,165,228	575,871,812	2,496,679
IRON & STEEL MILLS	3311, 3312	221,108,370	129,796,422	619,241

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
ALUMINUM SMELTING	3313	465,186,119	326,497,099	1,299,955
OTHER NONFERROUS METALS	3314	42,062,308	33,390,181	161,605
FOUNDRIES	3315	154,808,431	86,188,110	415,878
FABRICATED METAL PRODUCTS	332	1,024,705,046	716,148,040	3,323,873
MACHINERY	333	1,016,470,132	577,364,535	2,813,642
FARM & CONSTRUCTION IMPLEMENTS	3331	102,877,737	59,832,779	290,536
INDUSTRIAL MACHINERY	3332	186,147,048	93,928,943	462,741
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	727,445,347	423,602,813	2,060,365
COMPUTERS & ELECTRONICS	334	2,024,359,230	1,082,511,385	5,262,530
COMPUTER HARDWARE	3341	208,891,391	51,822,581	268,476
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	92,567,017	48,085,664	224,654
AUDIO & VIDEO EQUIPMENT	3343	37,900,932	20,464,124	101,997
SEMICONDUCTORS	3344	541,780,647	248,186,695	1,039,298
INSTRUMENTS	3345	1,056,489,398	652,139,429	3,098,711
SOFTWARE REPRODUCTION	334611	83,841,599	59,140,894	510,267
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	2,888,246	2,671,998	19,127
ELECTRICAL EQUIPMENT & APPLIANCES	335	438,809,942	200,465,239	982,936
LIGHTING EQUIPMENT	3351	60,264,547	13,740,893	66,542
HOUSEHOLD APPLIANCES	3352	132,990,290	53,694,319	265,235
OTHER ELECTRIC EQUIPMENT	3353, 3359	245,555,105	133,030,027	651,159
TRANSPORTATION EQUIPMENT	336	8,539,400,941	7,548,654,161	25,611,924
MOTOR VEHICLES & PARTS	3361, 3362, 3363	172,346,122	123,524,220	639,365
AIRCRAFT, AEROSPACE & PARTS	3364	8,034,674,129	7,193,812,584	23,861,443
SHIPS & BOATS	3366	313,544,473	218,045,239	1,047,061
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	18,836,217	13,272,118	64,055
FURNITURE & RELATED PRODUCTS	337	333,125,783	175,601,944	848,888
OTHER MANUFACTURING	339	703,236,592	367,738,811	1,878,914
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>27,645,711,102</u>	<u>19,652,613,866</u>	<u>92,783,894</u>
DURABLE GOODS	423	13,026,436,172	9,000,240,830	44,850,093
MOTOR VEHICLES & PARTS	4231	1,324,577,916	1,212,505,404	5,977,361
FURNITURE & HOME FURNISHINGS	4232	297,965,809	215,834,187	1,071,315
LUMBER & CONSTRUCTION MATERIALS	4233	1,270,796,132	891,283,007	4,228,535
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,440,827,452	1,986,677,803	9,898,728
ELECTRICAL EQUIPMENT	4236	1,845,083,639	1,533,138,478	8,141,943
HARDWARE, PLUMBING, HEATING EQUIP.	4237	722,618,025	610,840,143	2,923,077
MACHINERY & EQUIPMENT	4238	2,283,790,985	1,613,839,396	7,609,322
OTHER DURABLE GOODS	4235, 4239	2,840,776,214	936,122,412	4,999,812
NONDURABLE GOODS:	424	14,207,851,419	10,485,057,708	46,916,535
PAPER & PAPER PRODUCTS	4241	455,739,743	388,814,031	1,864,646
DRUGS & SUNDRIES	4242	1,700,846,976	1,559,921,160	4,637,355
APPAREL	4243	693,610,412	277,652,746	1,378,568
FOOD PRODUCTS	4244	5,908,940,221	3,804,919,955	16,875,563
FARM PRODUCTS	4245	271,069,762	114,005,327	625,991
CHEMICALS & PLASTICS	4246	667,595,861	597,628,318	3,402,448
PETROLEUM PRODUCTS	4247	1,886,623,716	1,710,242,799	8,307,681
OTHER NONDURABLE GOODS	4248, 4249	2,623,424,728	2,031,873,372	9,824,283
ELECTRONIC MARKETS, AGENTS, BROKERS	425	411,423,511	167,315,328	1,017,266
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>27,342,289,242</u>	<u>21,837,145,400</u>	<u>107,522,726</u>
MOTOR VEHICLES & PARTS	441	4,056,609,088	3,656,771,362	18,027,516
NEW & USED AUTO DEALERS	4411	3,071,538,490	2,809,042,805	13,877,158
RV, BOAT, MOTORCYCLE DEALERS	4412	380,481,576	318,000,757	1,566,881
AUTOMOTIVE PARTS & TIRES	4413	604,589,022	529,727,800	2,583,477
FURNITURE & HOME FURNISHINGS	442	648,485,985	559,628,295	2,687,867
ELECTRONICS & APPLIANCES	443	1,219,414,371	1,023,273,868	5,742,209
HOUSEHOLD APPLIANCES	443111	112,415,065	110,082,688	535,388
RADIO, TV & OTHER ELECTRONICS	443112	398,856,717	373,227,576	2,061,408

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		GROSS	TAXABLE	
COMPUTERS & SOFTWARE	44312	696,119,291	528,636,444	3,091,832
CAMERAS & PHOTO SUPPLY	44313	12,023,298	11,327,160	53,581
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,697,916,264	1,617,458,695	7,733,472
BUILDING MATERIALS	4441	1,523,278,138	1,466,455,164	7,004,380
LAWN & GARDEN SUPPLIES	4442	174,638,126	151,003,531	729,092
FOOD & BEVERAGES (OFF-PREMISES)	445	3,499,198,758	3,342,617,903	16,012,012
GROCERY & CONVENIENCE STORES	4451	3,261,038,091	3,146,458,157	15,061,508
OTHER FOOD STORES/SPECIALTY FOODS	4452	210,463,354	171,249,820	813,064
BEER, WINE AND LIQUOR STORES	4453	27,697,313	24,909,926	137,440
DRUG STORES & PERSONAL CARE STORES	446	1,309,791,664	1,122,166,437	5,401,275
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,526,229,760	2,074,183,840	9,998,973
APPAREL & ACCESSORIES	448	1,244,919,029	958,637,571	4,608,487
CLOTHING STORES	4481	972,450,024	766,367,542	3,683,206
SHOE STORES	4482	95,375,489	94,543,308	452,926
JEWELRY & LUGGAGE STORES	4483	177,093,516	97,726,721	472,355
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	716,309,247	599,886,411	2,927,668
SPORTING GOODS	45111	406,700,262	317,818,310	1,542,827
HOBBY & TOY STORES	45112	75,173,505	68,080,448	324,015
SEWING SUPPLIES	45113	34,409,274	31,755,757	152,566
MUSICAL INSTRUMENTS	45114	36,777,458	33,918,166	173,547
BOOK, PERIODICAL & MUSIC STORES	45121	124,647,896	113,160,734	561,538
TAPES & CDs	45122	38,600,852	35,152,996	173,175
DEPARTMENT STORES	4521	825,133,802	784,492,728	3,781,414
GENERAL MERCHANDISE STORES	4529	4,129,234,862	3,685,352,694	17,547,095
E-COMMERCE & MAIL ORDER	4541	2,893,290,078	248,305,993	1,545,004
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,575,756,334	2,164,369,603	11,509,734
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,075,958,048</u>	<u>814,786,570</u>	<u>5,572,641</u>
AIR TRANSPORTATION	481	30,159,398	18,288,405	225,850
RAILROADS	482	5,477,089	5,345,471	49,106
WATER TRANSPORTATION	483	96,511,687	22,861,326	96,051
TRUCK TRANSPORTATION	484	172,382,493	143,831,763	1,259,113
TRANSIT & GROUND PASSENGER TRANSPORT	485	26,307,713	23,245,535	268,036
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	745,119,668	601,214,070	3,674,485
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>153,180,795</u>	<u>138,744,698</u>	<u>809,813</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,829,257,058</u>	<u>3,341,052,078</u>	<u>29,410,401</u>
PUBLISHING (EXCEPT INTERNET)	511	663,866,982	510,681,671	4,137,307
NEWSPAPERS	51111	144,730,009	143,545,950	520,124
BOOKS & PERIODICALS	51112, 51113	107,959,057	86,110,400	532,449
SOFTWARE	5112	357,824,362	230,305,855	2,424,681
OTHER PUBLISHERS	51114, 51119	53,353,554	50,719,466	660,053
MOTION PICTURE PRODUCTION	512	187,120,026	142,031,445	1,609,379
RADIO & TV BROADCASTING, CABLE TV	515	247,478,044	159,576,829	1,864,782
INTERNET PUBLISHING & BROADCASTING	516		NAICS no longer valid	
TELEPHONE & TELECOMMUNICATIONS	517	2,265,700,228	2,183,647,986	17,351,765
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	326,213,375	259,721,906	3,258,120
OTHER INFORMATION SERVICES	519	138,878,403	85,392,241	1,189,048
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,287,580,948</u>	<u>5,235,570,255</u>	<u>59,356,919</u>
BANKS & CREDIT UNIONS	522	3,003,841,735	2,291,750,983	32,137,706
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	980,327,950	596,116,118	6,620,496
INSURANCE AGENTS & BROKERS	524	1,468,695,172	690,453,821	6,037,839
REAL ESTATE AGENTS & BROKERS	531	787,852,262	708,457,187	9,507,309
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,024,442,127	933,497,565	4,963,390
LESSORS OF NONFINANCIAL INTANGIBLES	533	22,421,702	15,294,581	90,179
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>26,879,805,118</u>	<u>21,778,685,548</u>	<u>235,298,919</u>
LEGAL SERVICES	5411	1,005,742,465	958,688,534	14,133,950
ACCOUNTING SERVICES	5412	406,681,563	375,809,895	5,560,063

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		GROSS	TAXABLE	
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,156,791,976	1,815,242,503	18,876,763
COMPUTER SYSTEM DESIGN SERVICES	5415	1,934,982,373	1,068,422,990	12,692,480
CONSULTING SERVICES	5416	1,479,831,297	1,162,456,367	15,105,983
ADVERTISING & PUBLIC RELATIONS	5418	283,459,161	234,088,728	2,908,014
OTHER PROFESSIONAL SERVICES	5417, 5419	1,552,821,149	1,093,972,819	10,041,790
MANAGEMENT SERVICES	55	61,873,504	49,531,593	458,719
ADMINISTRATIVE & SUPPORT SERVICES	561	2,873,335,931	2,374,383,259	22,229,671
EMPLOYMENT SERVICES	5613	375,640,535	307,838,508	3,906,546
TRAVEL SERVICES	5615	253,749,738	247,218,116	1,056,890
INVESTIGATION & SECURITY SERVICES	5616	195,110,025	171,043,749	2,015,794
BUILDING SERVICES & JANITORIAL	5617	1,473,202,506	1,095,090,966	10,748,524
OTHER	5611, 5612, 5614, 5619	575,633,127	553,191,920	4,501,917
WASTE TREATMENT/ COLLECTION	562	770,257,236	717,717,765	6,863,697
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	427,122,497	192,866,620	2,374,539
HEALTH SERVICES	62	7,612,290,826	6,262,105,598	89,955,887
PHYSICIANS	6211	1,659,643,279	1,479,672,488	21,959,162
DENTISTS	6212	741,935,593	738,148,384	11,045,445
OTHER PRACTITIONERS	6213	547,274,564	507,283,033	7,106,963
HOSPITALS	622	2,780,848,707	2,057,071,307	30,305,153
NURSING & RETIREMENT HOMES	623	437,569,811	409,139,945	4,722,381
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	181,331,546	110,255,273	1,291,115
SOCIAL SERVICES & DAY CARE	624	1,263,687,326	960,535,168	13,525,668
ARTS, ENTERTAINMENT, & RECREATION	71	745,954,173	571,568,916	5,252,858
PERFORMING ARTS, SPECTATOR SPORTS	711	354,205,869	239,396,463	2,656,084
MUSEUMS, HISTORICAL SITES, ETC.	712	25,064,560	6,148,551	51,838
AMUSEMENT, GAMBLING, RECREATION	713	366,683,744	326,023,902	2,544,936
ACCOMMODATIONS	721	702,512,052	680,676,306	3,381,510
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,830,284,034	2,422,237,181	12,292,411
DRINKING PLACES	7224	195,879,250	175,073,427	1,015,213
AUTO REPAIR & SERVICES	8111	600,860,617	567,880,404	2,767,068
OTHER REPAIR SERVICES	8112, 8113, 8114	307,453,789	274,871,551	1,419,583
PERSONAL SERVICES	812	762,613,350	659,315,425	6,540,825
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	230,079,384	209,614,354	2,624,199
LAUNDRY & DRY CLEANING	8123	91,648,064	89,111,345	552,337
OTHER PERSONAL SERVICES	8122, 8129	440,885,902	360,589,726	3,364,289
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	119,091,071	77,333,874	878,573
PUBLIC ADMINISTRATION, OTHER	92,00	49,966,804	44,441,793	549,322
TOTAL ALL INDUSTRIES		133,703,328,640	103,583,226,191	669,591,990