

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3rd QUARTER, 2012

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$786,417,538</u>	<u>\$555,421,310</u>	<u>\$3,329,373</u>
CROP & ANIMAL PRODUCTION	111,112	187,088,084	102,857,685	631,667
FORESTRY & LOGGING	113	404,945,968	331,271,167	1,371,640
FISHING & HUNTING	114	53,254,413	12,311,263	83,982
AG & FORESTRY SUPPORT ACTIVITIES	115	141,129,073	108,981,195	1,242,084
<u>MINING</u>	<u>21</u>	<u>151,688,768</u>	<u>124,212,066</u>	<u>649,399</u>
SAND & GRAVEL, QUARRYING	2123	95,583,673	75,806,826	391,535
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	56,105,095	48,405,240	257,864
<u>UTILITIES</u>	<u>22</u>	<u>455,979,372</u>	<u>388,966,905</u>	<u>6,428,384</u>
HYDROELECTRIC POWER GENERATION	221111	8,046,877	7,571,314	103,043
ALTERNATIVE POWER GENERATION	221114-221117	1,352,499	1,352,499	14,525
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	3,317,622	3,297,273	42,994
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	80,153,898	56,245,269	924,037
NATURAL GAS DISTRIBUTION	2212	18,643,916	12,393,521	69,034
WATER & SEWER	2213	344,464,560	308,107,029	5,274,751
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,897,201,466</u>	<u>8,672,330,886</u>	<u>43,177,640</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,411,980,683	1,305,352,965	6,447,118
NONRESIDENTIAL BUILDING	2362	2,312,894,977	1,958,841,856	9,404,282
HEAVY CONSTRUCTION & HIGHWAYS	237	1,574,696,374	1,286,361,626	6,559,289
SPECIAL TRADE CONTRACTORS	238	4,597,629,432	4,121,774,439	20,766,951
ELECTRICAL	23821	918,783,162	820,820,812	4,427,939
PLUMBING & HEATING	23822	888,472,685	784,042,697	3,930,644
PAINTING	23832	195,748,119	176,847,633	856,241
MASONRY/DRYWALL	23814, 23831	251,844,297	232,248,513	1,122,843
ROOFING	23816	244,489,151	226,947,464	1,081,324
OTHER CONTRACTORS	238 not listed above	2,098,292,018	1,880,867,320	9,347,960
<u>MANUFACTURING</u>	<u>31-33</u>	<u>40,772,662,258</u>	<u>31,560,487,884</u>	<u>125,088,029</u>
FOOD PRODUCTS	311	2,921,176,793	1,645,752,002	5,885,033
MILLING OF GRAINS	3112	211,038,086	135,537,879	644,389
FRUITS & VEGETABLES	3114	322,514,310	106,956,477	476,058
DAIRY PRODUCTS	3115	33,500,189	20,017,369	96,922
MEAT PRODUCTS	3116	582,363,864	556,046,455	860,964
SEAFOOD PRODUCTS	3117	678,290,501	153,105,029	578,016
BAKERY PRODUCTS	3118	474,184,731	259,455,833	1,252,394
OTHER FOOD ITEMS	3111, 3113, 3119	619,285,112	414,632,960	1,976,290
BEVERAGES	312	620,246,166	423,498,916	2,057,358
TEXTILES	313,314	217,871,633	115,872,915	569,080
APPAREL	315	57,059,985	29,660,951	143,991
LEATHER & ALLIED PRODUCTS	316	12,764,332	6,941,969	33,672
LUMBER & WOOD PRODUCTS	321	1,862,897,701	1,142,493,593	4,856,532
SAWMILLS	3211	696,688,018	416,444,774	1,502,750
PLYWOOD & TRUSSES	3212	307,019,639	179,732,502	727,895
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	859,190,044	546,316,317	2,625,887
PAPER PRODUCTS	322	1,666,200,997	942,351,235	3,651,564
PULP & PAPER MILLS	3221	1,153,435,403	616,959,458	2,190,794
OTHER PAPER PRODUCTS	3222	512,765,594	325,391,777	1,460,770
COMMERCIAL PRINTING	323	188,495,385	162,555,139	807,879
PETROLEUM & COAL PRODUCTS	324	8,448,826,704	7,865,700,298	38,067,489
PETROLEUM REFINING	32411	8,343,815,265	7,800,454,418	37,752,429
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	105,011,439	65,245,880	315,060
CHEMICALS	325	1,114,774,140	722,825,129	3,449,088
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	373,423,158	253,212,144	1,239,124
PHARMACEUTICALS	3254	260,803,769	165,753,728	805,786
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	238,596,178	138,877,548	577,297
PAINT, COATING & ADHESIVES	3255	43,815,969	33,290,562	160,297
SOAP, CLEANING COMPOUND & TOILETRIES	3256	36,867,461	22,293,068	108,204
OTHER CHEMICAL PRODUCTS	3259	161,267,605	109,398,079	558,380

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	650,143,476	402,307,923	1,927,045
NONMETALLIC MINERALS	327	724,303,377	544,077,252	2,518,523
PRIMARY METALS	331	837,010,833	589,560,459	2,429,685
IRON & STEEL MILLS	3311, 3312	306,740,044	171,218,565	807,225
ALUMINUM SMELTING	3313	295,063,933	274,969,722	933,256
OTHER NONFERROUS METALS	3314	37,801,796	32,625,402	157,885
FOUNDRIES	3315	197,405,060	110,746,770	531,319
FABRICATED METAL PRODUCTS	332	1,341,792,583	939,661,936	4,309,569
MACHINERY	333	1,408,862,291	793,753,093	3,862,834
FARM & CONSTRUCTION IMPLEMENTS	3331	154,929,758	100,442,445	485,165
INDUSTRIAL MACHINERY	3332	261,590,787	135,224,172	662,803
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	992,341,746	558,086,476	2,714,866
COMPUTERS & ELECTRONICS	334	2,305,499,865	1,233,283,093	5,872,755
COMPUTER HARDWARE	3341	105,773,824	45,666,919	233,368
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	113,662,883	50,578,758	248,295
AUDIO & VIDEO EQUIPMENT	3343	47,749,411	25,410,802	130,818
SEMICONDUCTORS	3344	699,325,905	349,016,206	1,422,743
INSTRUMENTS	3345	1,307,458,847	742,224,733	3,674,462
SOFTWARE, OTHER MAGNETIC & OPTICAL ME	3346	31,528,995	20,385,675	163,069
ELECTRICAL EQUIPMENT & APPLIANCES	335	620,659,686	303,771,961	1,431,871
LIGHTING EQUIPMENT	3351	81,653,688	16,232,449	78,870
HOUSEHOLD APPLIANCES	3352	119,238,472	52,557,353	256,140
OTHER ELECTRIC EQUIPMENT	3353, 3359	419,767,526	234,982,159	1,096,861
TRANSPORTATION EQUIPMENT	336	14,612,670,744	12,979,874,875	39,697,045
MOTOR VEHICLES & PARTS	3361, 3362, 3363	442,870,386	272,071,337	1,325,728
AIRCRAFT, AEROSPACE & PARTS	3364	13,770,070,607	12,410,660,846	36,898,742
SHIPS & BOATS	3366	357,262,950	260,333,621	1,292,042
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	42,466,801	36,809,071	180,533
FURNITURE & RELATED PRODUCTS	337	288,838,235	195,581,753	941,858
OTHER MANUFACTURING	339	872,567,332	520,963,392	2,575,158
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	121,272,610	75,978,241	384,679
DENTAL LABORATORIES	339116	35,639,204	33,211,675	234,281
SPORTING AND ATHLETIC GOODS	33992	252,429,365	85,877,037	425,051
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	463,226,153	325,896,439	1,531,147
WHOLESALE TRADE	42	33,089,377,379	24,045,330,557	115,260,792
DURABLE GOODS	423	15,268,927,169	11,071,895,824	56,391,007
MOTOR VEHICLES & PARTS	4231	2,073,718,769	1,901,520,515	9,317,109
FURNITURE & HOME FURNISHINGS	4232	326,392,443	241,066,348	1,191,412
LUMBER & CONSTRUCTION MATERIALS	4233	1,340,505,995	935,913,071	4,405,831
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	2,922,633,414	2,303,996,466	12,165,898
METAL & MINERAL (except Petroleum)	4235	795,308,315	532,107,384	2,522,764
ELECTRICAL EQUIPMENT	4236	2,285,269,189	1,730,830,223	9,807,757
HARDWARE, PLUMBING, HEATING EQUIPME	4237	776,604,321	658,779,998	3,135,659
MACHINERY & EQUIPMENT	4238	3,114,493,151	2,116,224,399	10,133,663
SPORTING & RECREATIONAL GOODS & SUPPI	423910	301,840,769	158,558,860	790,934
TOY & HOBBY GOODS & SUPPLIES	423920	610,649,023	42,453,211	228,024
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	721,511,780	450,445,349	2,691,956
NONDURABLE GOODS:	424	17,441,386,547	12,816,013,184	57,722,649
PAPER & PAPER PRODUCTS	4241	563,872,957	485,298,879	2,222,295
DRUGS & SUNDRIES	4242	1,692,197,238	1,600,545,227	4,747,642
APPAREL	4243	969,821,281	324,120,238	1,619,969
FOOD PRODUCTS	4244	6,906,973,137	4,493,833,377	20,164,775
FARM PRODUCTS	4245	276,547,285	162,771,153	898,496
CHEMICALS & PLASTICS	4246	838,232,100	766,359,205	3,759,513
PETROLEUM PRODUCTS	4247	2,802,258,064	2,324,892,990	11,391,149

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		GROSS	TAXABLE	
BEER & ALE	424810	258,858,474	241,397,974	1,169,281
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	873,150,808	701,784,819	3,458,702
FARM SUPPLIES	42491	706,828,103	557,701,904	2,804,958
TOBACCO & TOBACCO PRODUCTS	42494	288,217,550	209,290,919	1,010,456
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,264,429,550	948,016,499	4,475,413
ELECTRONIC MARKETS, AGENTS, BROKERS	425	379,063,663	157,421,549	1,147,136
RETAIL TRADE	44-45	29,819,092,118	26,174,737,279	130,308,589
MOTOR VEHICLES & PARTS	441	5,263,404,999	4,758,034,662	24,189,005
NEW & USED AUTO DEALERS	4411	4,066,176,933	3,717,366,576	18,994,513
RV, BOAT, MOTORCYCLE DEALERS	4412	439,709,646	371,484,002	1,889,654
AUTOMOTIVE PARTS & TIRES	4413	757,518,420	669,184,084	3,304,838
FURNITURE & HOME FURNISHINGS	442	697,544,761	626,937,735	3,019,762
ELECTRONICS & APPLIANCES	443	1,397,170,203	1,157,268,433	6,695,354
HOUSEHOLD APPLIANCES	443141	100,486,650	94,984,649	459,342
ELECTRONIC STORES	443142	1,296,683,553	1,062,283,784	6,236,012
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,916,995,802	1,804,882,501	8,634,386
BUILDING MATERIALS	4441	1,687,414,932	1,606,863,101	7,679,163
LAWN & GARDEN SUPPLIES	4442	229,580,870	198,019,400	955,223
FOOD & BEVERAGES (OFF-PREMISES)	445	3,967,747,837	3,773,466,600	18,133,664
GROCERY & CONVENIENCE STORES	4451	3,583,680,670	3,454,361,148	16,660,028
OTHER FOOD STORES/SPECIALTY FOODS	4452	299,806,672	241,325,449	1,095,756
BEER, WINE AND LIQUOR STORES	4453	84,260,495	77,780,003	377,880
DRUG STORES & PERSONAL CARE STORES	446	1,469,247,117	1,323,110,374	6,326,906
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,388,474,243	2,807,203,450	13,591,946
APPAREL & ACCESSORIES	448	1,323,028,570	1,121,286,664	5,392,415
CLOTHING STORES	4481	1,074,888,498	897,446,549	4,318,713
SHOE STORES	4482	112,267,965	106,817,152	505,603
JEWELRY & LUGGAGE STORES	4483	135,872,107	117,022,963	568,099
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	759,061,667	636,304,713	3,138,567
SPORTING GOODS	45111	489,325,530	398,928,753	1,953,785
HOBBY & TOY STORES	45112	92,468,768	76,721,297	366,283
SEWING SUPPLIES	45113	38,035,550	35,652,470	171,405
MUSICAL INSTRUMENTS	45114	36,821,237	33,681,427	173,793
BOOK, PERIODICAL & MUSIC STORES	45121	102,410,582	91,320,766	473,301
DEPARTMENT STORES	4521	853,060,349	819,614,731	3,945,774
GENERAL MERCHANDISE STORES	4529	5,100,983,487	4,532,756,397	21,662,028
E-COMMERCE & MAIL ORDER	4541	892,665,530	514,783,593	3,037,899
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,789,707,553	2,299,087,426	12,540,883
TRANSPORTATION	48-492	1,351,046,682	996,737,629	7,182,028
AIR TRANSPORTATION	481	18,698,912	14,694,062	184,745
RAILROADS	482	11,236,740	11,196,695	127,733
WATER TRANSPORTATION	483	115,805,826	29,057,468	122,258
TRUCK TRANSPORTATION	484	181,785,808	135,657,232	1,414,139
TRANSIT & GROUND PASSENGER TRANSPORT	485	24,736,424	23,852,603	319,751
PIPELINE TRANSPORTATION	486	579,838	437,407	7,737
SCENIC & SIGHTSEEING TRANSPORTATION	487	50,501,908	21,844,483	136,178
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	919,441,529	736,809,536	4,630,388
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	28,259,697	23,188,143	239,099
WAREHOUSING & STORAGE	493	184,853,509	169,581,955	1,103,245
INFORMATION	51	4,235,636,993	3,585,793,622	35,586,843
PUBLISHING (EXCEPT INTERNET)	511	805,072,714	531,347,275	3,757,786
NEWSPAPERS	51111	136,770,479	136,140,644	613,731
BOOKS & PERIODICALS	51112, 51113	112,012,605	86,993,528	505,427
SOFTWARE	5112	497,775,884	265,449,273	2,029,032
OTHER PUBLISHERS	51114, 51119	58,513,746	42,763,830	609,596
MOTION PICTURE PRODUCTION	512	193,531,831	167,377,895	2,076,693
RADIO & TV BROADCASTING, CABLE TV	515	427,486,990	334,034,314	4,712,725

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,267,338,748	2,136,602,250	19,423,403
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	388,931,483	289,327,515	4,248,708
OTHER INFORMATION SERVICES	519	153,275,227	127,104,373	1,367,528
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,530,953,143</u>	<u>6,534,480,918</u>	<u>89,227,948</u>
BANKS & CREDIT UNIONS	522	3,854,583,434	2,945,859,830	50,294,430
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	993,344,459	858,538,858	10,989,182
INSURANCE AGENTS & BROKERS	524	1,555,904,401	781,987,222	7,754,510
REAL ESTATE AGENTS & BROKERS	531	948,514,249	902,301,151	14,475,565
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,111,308,867	988,317,227	5,379,741
LESSORS OF NONFINANCIAL INTANGIBLES	533	67,297,733	57,476,630	334,520
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>31,107,818,229</u>	<u>24,507,725,491</u>	<u>306,198,195</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVIC</u>	<u>54</u>	<u>10,256,774,187</u>	<u>7,442,291,535</u>	<u>108,002,813</u>
LEGAL SERVICES	5411	1,011,310,782	967,768,612	16,897,310
ACCOUNTING SERVICES	5412	714,764,855	694,237,414	12,367,320
ARCHITECTURAL SERVICES	54131	277,955,286	232,562,471	3,975,876
ENGINEERING SERVICES	54133	1,351,209,950	1,160,074,330	14,133,153
OTHER RELATED SERVICES	54132, 54134-54138	142,363,680	123,733,842	1,928,688
SPECIALIZED DESIGN SERVICES	5414	190,972,171	173,091,447	2,020,210
COMPUTER SYSTEM DESIGN SERVICES	5415	2,898,998,895	1,455,465,588	19,152,719
CONSULTING SERVICES	5416	1,849,895,166	1,361,901,212	21,004,816
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	660,569,575	430,013,077	4,330,564
ADVERTISING & PUBLIC RELATIONS	5418	391,514,914	317,287,669	5,179,106
OTHER PROFESSIONAL SERVICES	5419	767,218,913	526,155,873	7,013,051
MANAGEMENT SERVICES	55	<u>77,788,037</u>	<u>65,054,702</u>	<u>889,179</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,293,162,976	2,816,861,391	31,497,645
EMPLOYMENT SERVICES	5613	573,941,264	529,222,490	8,048,307
TRAVEL SERVICES	5615	169,074,380	160,875,450	838,696
INVESTIGATION & SECURITY SERVICES	5616	210,282,496	177,289,794	2,396,259
BUILDING SERVICES & JANITORIAL	5617	612,299,129	585,917,579	5,292,606
OTHER	5611, 5612, 5614, 5619	1,727,565,707	1,363,556,078	14,921,777
WASTE TREATMENT/ COLLECTION	562	833,789,882	765,396,915	8,761,380
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	<u>550,322,650</u>	<u>242,700,058</u>	<u>3,640,673</u>
HEALTH SERVICES	62	<u>8,808,031,033</u>	<u>7,039,077,134</u>	<u>112,942,362</u>
AMBULATORY HEALTH CARE SERVICES	621	4,675,027,551	3,927,540,240	67,390,319
PHYSICIANS	6211	1,922,159,472	1,576,449,394	27,808,477
DENTISTS	6212	752,367,335	745,798,967	13,389,239
OTHER HEALTH PRACTITIONERS	6213	590,966,682	541,947,673	9,003,445
OUTPATIENT CARE CENTERS	6214	719,028,109	547,395,178	9,322,452
MEDICAL & DIAGNOSTIC LABORATORIES	6215	320,674,846	223,012,718	3,910,814
HOME HEALTH CARE	6216	193,271,263	183,244,593	2,189,310
OTHER AMBULATORY HEALTH CARE	6219	176,559,844	109,691,717	1,766,582
HOSPITALS	622	3,380,997,627	2,490,782,116	37,581,865
NURSING & RETIREMENT HOMES	623	530,980,611	480,088,406	6,076,052
SOCIAL SERVICES & DAY CARE	624	221,025,244	140,666,372	1,894,126
ARTS, ENTERTAINMENT, & RECREATION	71	<u>790,207,820</u>	<u>606,460,482</u>	<u>6,622,195</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	331,524,982	225,006,912	3,351,299
MUSEUMS, HISTORICAL SITES, ETC.	712	28,838,844	6,417,149	55,910
AMUSEMENT, GAMBLING, RECREATION	713	429,843,994	375,036,421	3,214,986
ACCOMMODATIONS	721	867,223,876	838,173,190	4,370,522
RESTAURANTS, FOOD SERVICES	7223, 7225	3,494,385,428	2,792,193,198	14,215,224
DRINKING PLACES	7224	224,001,142	203,762,474	1,228,458
AUTO REPAIR & SERVICES	8111	610,890,666	583,055,345	2,849,837
OTHER REPAIR SERVICES	8112, 8113, 8114	415,958,710	352,414,295	1,810,491
PERSONAL SERVICES	812	674,627,190	633,012,424	7,564,435
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	231,411,670	223,654,954	3,430,192
DEATH CARE SERVICES	8122	44,663,133	43,585,084	592,902
LAUNDRY & DRY CLEANING	8123	98,774,837	96,108,596	638,127
OTHER PERSONAL SERVICES	8129	299,777,550	269,663,790	2,903,214
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	133,535,920	70,782,987	956,082
PUBLIC ADMINISTRATION, OTHER	92,00	<u>78,097,610</u>	<u>57,468,259</u>	<u>863,681</u>
TOTAL ALL INDUSTRIES		160,383,706,353	\$127,316,785,400	\$863,557,247