

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
2ND QUARTER, 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$962,627,089</u>	<u>\$633,705,846</u>	<u>\$3,227,385</u>
CROP & ANIMAL PRODUCTION	111,112	233,977,989	126,770,889	783,660
FORESTRY & LOGGING	113	503,917,283	392,300,981	1,319,922
FISHING & HUNTING	114	36,864,108	13,068,274	77,713
AG & FORESTRY SUPPORT ACTIVITIES	115	187,867,709	101,565,702	1,046,090
<u>MINING</u>	<u>21</u>	<u>150,129,172</u>	<u>120,036,626</u>	<u>638,963</u>
SAND & GRAVEL, QUARRYING	2123	92,293,345	73,233,049	389,394
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	57,835,827	46,803,577	249,569
<u>UTILITIES</u>	<u>22</u>	<u>527,702,822</u>	<u>445,615,537</u>	<u>7,492,140</u>
HYDROELECTRIC POWER GENERATION	221111	5,859,898	5,479,030	81,576
ALTERNATIVE POWER GENERATION	221114-221117	2,164,188	2,164,188	19,211
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	3,161,593	3,149,996	31,727
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	95,853,741	64,903,323	1,083,465
NATURAL GAS DISTRIBUTION	2212	17,832,628	10,198,856	60,453
WATER & SEWER	2213	402,826,244	359,715,614	6,215,626
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,589,018,947</u>	<u>8,418,526,297</u>	<u>42,286,272</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,549,727,516	1,404,371,653	7,010,293
NONRESIDENTIAL BUILDING	2362	2,193,955,475	1,876,863,235	8,992,277
HEAVY CONSTRUCTION & HIGHWAYS	237	1,220,291,897	1,056,446,141	5,478,818
SPECIAL TRADE CONTRACTORS	238	4,625,044,059	4,080,845,268	20,804,884
ELECTRICAL	23821	1,023,601,356	910,214,548	5,144,136
PLUMBING & HEATING	23822	939,388,385	801,025,714	4,023,254
PAINTING	23832	166,777,640	150,608,404	726,363
MASONRY/DRYWALL	23814, 23831	257,672,721	239,853,380	1,155,264
ROOFING	23816	211,598,090	194,963,486	931,046
OTHER CONTRACTORS	238 not listed above	2,026,005,867	1,784,179,736	8,824,821
<u>MANUFACTURING</u>	<u>31-33</u>	<u>41,695,778,001</u>	<u>32,004,435,792</u>	<u>124,925,384</u>
<u>FOOD PRODUCTS</u>	<u>311</u>	<u>2,972,204,791</u>	<u>1,630,718,675</u>	<u>5,947,664</u>
MILLING OF GRAINS	3112	278,790,121	165,193,125	779,268
FRUITS & VEGETABLES	3114	384,667,515	113,838,329	543,107
DAIRY PRODUCTS	3115	32,999,662	19,977,743	96,787
MEAT PRODUCTS	3116	613,436,018	565,519,004	870,210
SEAFOOD PRODUCTS	3117	604,179,218	109,547,631	513,983
BAKERY PRODUCTS	3118	468,965,459	260,243,774	1,255,967
OTHER FOOD ITEMS	3111, 3113, 3119	589,166,798	396,399,069	1,888,342
BEVERAGES	312	686,025,016	443,678,086	2,166,635
TEXTILES	313,314	242,271,449	129,080,257	631,270
APPAREL	315	48,828,515	26,624,930	131,111
LEATHER & ALLIED PRODUCTS	316	13,858,001	7,167,222	34,590
LUMBER & WOOD PRODUCTS	321	2,172,963,277	1,329,461,861	5,038,288
SAWMILLS	3211	835,176,663	503,418,397	1,572,588
PLYWOOD & TRUSSES	3212	317,783,803	199,065,541	741,490
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,020,002,811	626,977,923	2,724,210
PAPER PRODUCTS	322	1,739,346,369	988,187,638	3,494,217
PULP & PAPER MILLS	3221	1,154,041,275	619,439,285	1,899,766
OTHER PAPER PRODUCTS	3222	585,305,094	368,748,353	1,594,451
COMMERCIAL PRINTING	323	195,566,188	165,343,202	837,351
PETROLEUM & COAL PRODUCTS	324	7,789,156,634	7,211,184,793	34,875,753
PETROLEUM REFINING	32411	7,648,926,853	7,129,271,811	34,479,473
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	140,229,781	81,912,982	396,280
CHEMICALS	325	1,508,109,286	978,608,599	4,652,240
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	517,166,302	358,478,271	1,776,553
PHARMACEUTICALS	3254	283,076,214	169,252,699	822,630
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	302,658,193	177,216,648	699,020
PAINT, COATING & ADHESIVES	3255	44,328,813	33,101,202	159,405
SOAP, CLEANING COMPOUND & TOILETRIES	3256	135,408,400	123,695,359	599,385
OTHER CHEMICAL PRODUCTS	3259	225,471,364	116,864,420	595,247

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	764,128,875	454,047,809	2,167,707
NONMETALLIC MINERALS	327	681,236,467	515,352,651	2,428,858
PRIMARY METALS	331	801,234,387	579,594,624	2,362,216
IRON & STEEL MILLS	3311, 3312	260,659,491	153,654,165	722,518
ALUMINUM SMELTING	3313	296,283,742	275,877,765	916,496
OTHER NONFERROUS METALS	3314	40,469,461	35,871,715	173,362
FOUNDRIES	3315	203,821,693	114,190,979	549,840
FABRICATED METAL PRODUCTS	332	1,467,051,720	1,000,439,813	4,588,340
MACHINERY	333	1,545,930,005	862,504,752	4,188,583
FARM & CONSTRUCTION IMPLEMENTS	3331	169,361,994	112,506,068	543,707
INDUSTRIAL MACHINERY	3332	349,633,785	159,964,219	784,067
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,026,934,226	590,034,465	2,860,809
COMPUTERS & ELECTRONICS	334	2,278,752,492	1,248,812,036	5,834,913
COMPUTER HARDWARE	3341	172,013,250	68,701,876	367,793
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	91,719,401	49,395,951	244,686
AUDIO & VIDEO EQUIPMENT	3343	50,685,212	26,075,229	130,863
SEMICONDUCTORS	3344	669,836,272	338,296,701	1,369,006
INSTRUMENTS	3345	1,265,146,791	748,217,346	3,572,784
SOFTWARE, OTHER MAGNETIC & OPTICAL ME	3346	29,351,566	18,124,933	149,781
ELECTRICAL EQUIPMENT & APPLIANCES	335	596,977,275	276,057,639	1,322,663
LIGHTING EQUIPMENT	3351	95,393,000	21,109,045	104,145
HOUSEHOLD APPLIANCES	3352	41,624,049	3,641,552	17,456
OTHER ELECTRIC EQUIPMENT	3353, 3359	459,960,226	251,307,042	1,201,062
TRANSPORTATION EQUIPMENT	336	14,978,632,841	13,420,786,907	40,628,273
MOTOR VEHICLES & PARTS	3361, 3362, 3363	404,641,261	263,924,406	1,283,478
AIRCRAFT, AEROSPACE & PARTS	3364	14,166,090,923	12,868,058,527	37,925,890
SHIPS & BOATS	3366	364,714,260	252,866,172	1,243,681
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	43,186,397	35,937,802	175,224
FURNITURE & RELATED PRODUCTS	337	310,406,303	213,676,616	1,041,848
OTHER MANUFACTURING	339	903,098,110	523,107,682	2,552,864
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	110,833,363	63,751,007	331,009
DENTAL LABORATORIES	339116	41,198,922	37,141,948	248,798
SPORTING AND ATHLETIC GOODS	33992	227,494,266	69,224,713	344,750
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	523,571,559	352,990,014	1,628,307
<b>WHOLESALE TRADE</b>	<b>42</b>	<b>34,277,808,836</b>	<b>24,810,065,660</b>	<b>117,117,318</b>
DURABLE GOODS	423	16,309,378,743	12,117,979,650	60,320,299
MOTOR VEHICLES & PARTS	4231	2,436,332,008	2,254,539,051	11,042,819
FURNITURE & HOME FURNISHINGS	4232	336,510,287	245,760,257	1,211,693
LUMBER & CONSTRUCTION MATERIALS	4233	1,641,248,463	1,067,949,432	4,900,277
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,204,476,585	2,527,628,996	13,369,774
METAL & MINERAL (except Petroleum)	4235	855,024,597	584,662,014	2,765,054
ELECTRICAL EQUIPMENT	4236	2,047,501,502	1,536,396,218	8,111,734
HARDWARE, PLUMBING, HEATING EQUIPMEN	4237	810,964,719	684,560,324	3,282,729
MACHINERY & EQUIPMENT	4238	3,530,489,629	2,555,926,646	11,968,497
SPORTING & RECREATIONAL GOODS & SUPPI	423910	279,530,723	159,617,009	793,158
TOY & HOBBY GOODS & SUPPLIES	423920	426,518,873	38,367,896	213,273
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	740,781,357	462,571,807	2,661,291
NONDURABLE GOODS:	424	17,580,232,321	12,508,080,095	55,447,148
PAPER & PAPER PRODUCTS	4241	631,236,130	487,118,671	2,217,085
DRUGS & SUNDRIES	4242	1,829,156,845	1,642,976,973	4,629,509
APPAREL	4243	951,532,349	276,108,869	1,380,542
FOOD PRODUCTS	4244	7,098,068,546	4,503,442,527	19,935,769
FARM PRODUCTS	4245	233,776,916	122,066,824	619,303
CHEMICALS & PLASTICS	4246	1,079,517,575	878,503,564	4,271,272
PETROLEUM PRODUCTS	4247	1,908,257,958	1,564,353,640	7,721,708

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
BEER & ALE	424810	236,940,173	1,564,353,640	7,721,708
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	850,754,953	221,735,145	1,075,086
FARM SUPPLIES	42491	945,959,937	691,287,546	3,366,689
TOBACCO & TOBACCO PRODUCTS	42494	370,734,538	775,181,079	3,866,319
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,444,296,401	293,233,610	1,416,665
ELECTRONIC MARKETS, AGENTS, BROKERS	425	388,197,772	1,052,071,647	4,947,201
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,787,530,115</u>	<u>26,017,455,304</u>	<u>129,647,775</u>
MOTOR VEHICLES & PARTS	441	5,739,516,431	5,160,946,162	26,268,929
NEW & USED AUTO DEALERS	4411	4,396,538,894	4,007,909,774	20,508,859
RV, BOAT, MOTORCYCLE DEALERS	4412	545,155,126	451,119,596	2,296,341
AUTOMOTIVE PARTS & TIRES	4413	797,822,411	701,916,792	3,463,729
FURNITURE & HOME FURNISHINGS	442	676,739,742	612,316,455	2,948,227
ELECTRONICS & APPLIANCES	443	1,315,188,362	1,136,000,543	6,622,376
HOUSEHOLD APPLIANCES	443141	102,487,667	98,585,466	477,568
ELECTRONIC STORES	443142	1,212,700,695	1,037,415,077	6,144,808
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,184,285,112	2,051,743,896	9,864,374
BUILDING MATERIALS	4441	1,867,127,462	1,773,906,297	8,530,363
LAWN & GARDEN SUPPLIES	4442	317,157,650	277,837,599	1,334,011
FOOD & BEVERAGES (OFF-PREMISES)	445	3,898,064,660	3,710,099,294	17,813,729
GROCERY & CONVENIENCE STORES	4451	3,502,513,324	3,372,345,949	16,279,988
OTHER FOOD STORES/SPECIALTY FOODS	4452	302,484,144	252,335,397	1,120,360
BEER, WINE AND LIQUOR STORES	4453	93,067,192	85,417,948	413,381
DRUG STORES & PERSONAL CARE STORES	446	1,602,515,480	1,388,994,677	6,893,811
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,192,864,957	2,642,004,567	12,815,515
APPAREL & ACCESSORIES	448	1,231,208,859	1,039,419,595	5,003,228
CLOTHING STORES	4481	964,212,196	796,194,097	3,838,023
SHOE STORES	4482	124,449,946	120,194,128	569,194
JEWELRY & LUGGAGE STORES	4483	142,546,717	123,031,370	596,011
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	721,053,983	587,952,208	2,913,479
SPORTING GOODS	45111	478,910,482	376,262,313	1,855,515
HOBBY & TOY STORES	45112	95,006,286	78,625,823	381,620
SEWING SUPPLIES	45113	37,170,466	35,202,975	169,107
MUSICAL INSTRUMENTS	45114	33,459,818	28,703,459	152,770
BOOK, PERIODICAL & MUSIC STORES	45121	76,506,931	69,157,638	354,467
DEPARTMENT STORES	4521	808,616,519	790,040,066	3,806,048
GENERAL MERCHANDISE STORES	4529	4,514,019,330	4,024,433,776	19,084,691
E-COMMERCE & MAIL ORDER	4541	999,372,907	572,984,291	3,254,859
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,904,083,773	2,300,519,774	12,358,509
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,206,104,509</u>	<u>931,126,875</u>	<u>6,916,490</u>
AIR TRANSPORTATION	481	12,713,358	11,701,119	152,317
RAILROADS	482	15,407,048	15,337,185	196,631
WATER TRANSPORTATION	483	91,816,000	23,802,686	93,493
TRUCK TRANSPORTATION	484	159,017,779	125,921,411	1,272,691
TRANSIT & GROUND PASSENGER TRANSPORT	485	34,924,028	31,585,392	470,535
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	27,855,760	11,758,548	82,057
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	839,826,409	689,186,898	4,407,184
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	23,851,490	21,140,999	229,590
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>178,237,974</u>	<u>162,900,446</u>	<u>1,003,465</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,687,322,883</u>	<u>3,981,817,065</u>	<u>41,553,023</u>
PUBLISHING (EXCEPT INTERNET)	511	850,979,802	573,523,476	4,098,961
NEWSPAPERS	51111	140,909,953	140,247,299	599,648
BOOKS & PERIODICALS	51112, 51113	99,532,302	79,770,510	495,110
SOFTWARE	5112	557,576,016	309,599,364	2,418,895
OTHER PUBLISHERS	51114, 51119	52,961,531	43,906,303	585,308
MOTION PICTURE PRODUCTION	512	212,458,037	185,632,111	2,264,882
RADIO & TV BROADCASTING, CABLE TV	515	510,793,782	415,105,558	6,081,743

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,400,594,999	2,292,270,018	21,268,494
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	423,834,855	270,871,982	4,059,785
OTHER INFORMATION SERVICES	519	288,661,408	244,413,920	3,779,158
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,830,104,033</u>	<u>6,849,511,380</u>	<u>93,760,488</u>
BANKS & CREDIT UNIONS	522	3,924,587,438	3,091,373,112	52,262,625
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,073,682,118	927,699,773	11,609,969
INSURANCE AGENTS & BROKERS	524	1,635,078,558	814,858,826	7,880,057
REAL ESTATE AGENTS & BROKERS	531	1,076,432,525	1,007,902,297	16,389,948
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,050,542,331	938,092,757	5,221,113
LESSORS OF NONFINANCIAL INTANGIBLES	533	69,781,063	69,584,615	396,776
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>31,495,220,109</u>	<u>25,069,919,750</u>	<u>317,916,883</u>
<u>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICE</u>	<u>54</u>	<u>10,496,162,509</u>	<u>7,866,922,656</u>	<u>114,649,416</u>
LEGAL SERVICES	5411	1,030,751,271	978,438,156	17,053,261
ACCOUNTING SERVICES	5412	916,034,011	901,326,003	16,026,332
ARCHITECTURAL SERVICES	54131	304,587,880	253,403,501	4,365,372
ENGINEERING SERVICES	54133	1,355,364,075	1,169,200,153	13,912,967
OTHER RELATED SERVICES	54132, 54134-54138	147,606,077	122,714,627	1,873,831
SPECIALIZED DESIGN SERVICES	5414	200,401,136	182,072,073	2,060,576
COMPUTER SYSTEM DESIGN SERVICES	5415	2,916,513,618	1,604,377,260	20,840,674
CONSULTING SERVICES	5416	1,854,008,740	1,411,732,354	22,315,444
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	613,353,127	363,695,385	3,665,068
ADVERTISING & PUBLIC RELATIONS	5418	372,509,092	306,909,155	4,940,907
OTHER PROFESSIONAL SERVICES	5419	785,033,482	572,433,989	7,594,984
MANAGEMENT SERVICES	55	69,988,267	56,571,558	661,955
ADMINISTRATIVE & SUPPORT SERVICES	561	3,201,584,632	2,700,756,448	31,564,958
EMPLOYMENT SERVICES	5613	573,607,439	532,225,226	8,261,898
TRAVEL SERVICES	5615	153,150,726	144,786,878	854,727
INVESTIGATION & SECURITY SERVICES	5616	198,388,832	174,502,692	2,318,210
BUILDING SERVICES & JANITORIAL	5617	618,837,012	597,371,626	5,375,074
OTHER	5611, 5612, 5614, 5619	1,657,600,623	1,251,870,026	14,755,049
WASTE TREATMENT/ COLLECTION	562	801,279,501	729,812,242	8,763,180
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	449,762,318	247,994,064	3,733,525
HEALTH SERVICES	62	9,161,005,192	7,384,323,266	118,423,582
AMBULATORY HEALTH CARE SERVICES	621	4,869,212,831	4,116,404,565	70,456,677
PHYSICIANS	6211	2,014,304,948	1,639,567,852	28,958,298
DENTISTS	6212	808,697,337	801,786,683	14,394,356
OTHER HEALTH PRACTITIONERS	6213	623,476,129	583,058,341	9,709,152
OUTPATIENT CARE CENTERS	6214	737,221,161	579,677,565	9,646,498
MEDICAL & DIAGNOSTIC LABORATORIES	6215	293,443,155	194,959,548	3,412,007
HOME HEALTH CARE	6216	204,683,832	194,958,185	2,381,054
OTHER AMBULATORY HEALTH CARE	6219	187,386,269	122,396,391	1,955,312
HOSPITALS	622	3,508,718,622	2,632,518,940	39,867,765
NURSING & RETIREMENT HOMES	623	541,151,176	483,083,078	6,039,128
SOCIAL SERVICES & DAY CARE	624	241,922,563	152,316,683	2,060,012
ARTS, ENTERTAINMENT, & RECREATION	71	707,712,729	555,125,206	5,738,362
PERFORMING ARTS, SPECTATOR SPORTS	711	279,781,670	179,510,093	2,533,729
MUSEUMS, HISTORICAL SITES, ETC.	712	21,454,186	5,996,943	60,948
AMUSEMENT, GAMBLING, RECREATION	713	406,476,873	369,618,170	3,143,685
ACCOMMODATIONS	721	741,607,180	715,669,378	3,778,262
RESTAURANTS, FOOD SERVICES	7223, 7225	3,571,916,160	2,787,873,902	14,119,352
DRINKING PLACES	7224	224,673,744	204,256,032	1,241,784
AUTO REPAIR & SERVICES	8111	631,348,434	596,918,463	2,938,649
OTHER REPAIR SERVICES	8112, 8113, 8114	481,302,448	406,565,679	2,160,234
PERSONAL SERVICES	812	720,438,551	671,468,540	7,987,057
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	252,413,192	242,226,448	3,682,507
DEATH CARE SERVICES	8122	47,281,415	45,989,166	620,144
LAUNDRY & DRY CLEANING	8123	103,780,497	100,856,813	663,257
OTHER PERSONAL SERVICES	8129	316,963,447	282,396,113	3,021,149
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	142,408,441	73,580,544	998,704
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>94,719,765</u>	<u>72,753,730</u>	<u>1,163,039</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>163,388,274,252</b>	<b>\$129,445,788,536</b>	<b>\$886,490,762</b>