

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$824,666,590</u>	<u>\$579,240,019</u>	<u>\$3,303,788</u>
CROP & ANIMAL PRODUCTION	111,112	219,313,478	120,220,880	646,914
FORESTRY & LOGGING	113	398,497,301	314,652,532	1,220,995
FISHING & HUNTING	114	42,566,346	19,082,017	104,364
AG & FORESTRY SUPPORT ACTIVITIES	115	164,289,465	125,284,590	1,331,515
<u>MINING</u>	<u>21</u>	<u>150,362,566</u>	<u>125,200,369</u>	<u>649,099</u>
SAND & GRAVEL, QUARRYING	2123	94,320,750	83,701,933	424,342
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	56,041,816	41,498,436	224,757
<u>UTILITIES</u>	<u>22</u>	<u>689,545,202</u>	<u>489,705,712</u>	<u>6,436,719</u>
HYDROELECTRIC POWER GENERATION	221111	8,826,046	8,241,984	95,543
ALTERNATIVE POWER GENERATION	221114-221117	3,775,867	3,775,867	26,933
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	6,742,060	5,643,107	40,174
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	142,229,309	118,211,322	1,266,319
NATURAL GAS DISTRIBUTION	2212	139,295,292	12,151,030	94,830
WATER & SEWER	2213	388,676,628	341,682,402	4,912,920
<u>CONSTRUCTION</u>	<u>23</u>	<u>12,317,602,760</u>	<u>11,000,032,429</u>	<u>54,170,393</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,900,445,949	1,757,003,049	8,591,569
NONRESIDENTIAL BUILDING	2362	2,863,735,170	2,551,293,496	12,162,634
HEAVY CONSTRUCTION & HIGHWAYS	237	1,692,104,690	1,405,746,344	7,077,321
SPECIAL TRADE CONTRACTORS	238	5,861,316,951	5,285,989,540	26,338,869
ELECTRICAL	23821	1,182,485,413	1,048,770,666	5,621,224
PLUMBING & HEATING	23822	1,072,145,522	968,029,283	4,804,082
PAINTING	23832	239,006,767	215,808,755	1,033,988
MASONRY/DRYWALL	23814, 23831	296,309,567	270,894,610	1,307,744
ROOFING	23816	299,023,696	286,000,804	1,364,022
OTHER CONTRACTORS	238 not listed above	2,772,345,986	2,496,485,422	12,207,809
<u>MANUFACTURING</u>	<u>31-33</u>	<u>46,298,290,740</u>	<u>35,139,007,105</u>	<u>136,162,217</u>
FOOD PRODUCTS	311	3,410,540,644	1,912,509,833	6,940,392
MILLING OF GRAINS	3112	262,397,821	174,298,050	799,791
FRUITS & VEGETABLES	3114	436,675,613	137,184,517	626,225
DAIRY PRODUCTS	3115	42,035,884	23,785,313	118,335
MEAT PRODUCTS	3116	679,816,972	656,304,540	996,065
SEAFOOD PRODUCTS	3117	676,602,186	128,044,231	600,435
BAKERY PRODUCTS	3118	509,629,064	266,568,679	1,285,372
OTHER FOOD ITEMS	3111, 3113, 3119	803,383,104	526,324,503	2,514,169
BEVERAGES	312	657,939,668	418,280,709	2,031,617
TEXTILES	313,314	208,902,961	114,312,068	554,915
APPAREL	315	63,182,852	34,889,789	170,252
LEATHER & ALLIED PRODUCTS	316	13,002,990	6,887,540	33,209
LUMBER & WOOD PRODUCTS	321	2,268,654,861	1,412,817,361	5,741,307
SAWMILLS	3211	885,982,189	546,735,230	1,979,302
PLYWOOD & TRUSSES	3212	355,278,879	219,390,392	883,387
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,027,393,793	646,691,739	2,878,618
PAPER PRODUCTS	322	1,756,953,013	1,019,490,962	3,966,121
PULP & PAPER MILLS	3221	1,308,510,367	707,996,424	2,510,187
OTHER PAPER PRODUCTS	3222	448,442,646	311,494,538	1,455,934
COMMERCIAL PRINTING	323	258,049,189	206,091,668	1,051,047
PETROLEUM & COAL PRODUCTS	324	8,373,059,654	7,580,247,906	36,647,437
PETROLEUM REFINING	32411	8,166,100,304	7,425,481,641	35,905,726
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	206,959,350	154,766,265	741,711
CHEMICALS	325	1,576,447,816	959,723,959	4,468,380
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	451,340,061	299,359,384	1,473,955
PHARMACEUTICALS	3254	311,166,148	190,630,596	926,070
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	374,937,608	211,733,826	798,886
PAINT, COATING & ADHESIVES	3255	41,828,059	29,126,491	140,709
SOAP, CLEANING COMPOUND & TOILETRIES	3256	222,182,999	109,850,638	532,041
OTHER CHEMICAL PRODUCTS	3259	174,992,941	119,023,024	596,719

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	812,556,324	497,067,841	2,365,139
NONMETALLIC MINERALS	327	865,814,663	675,375,588	3,138,240
PRIMARY METALS	331	821,086,841	602,911,249	2,463,531
IRON & STEEL MILLS	3311, 3312	297,342,686	184,914,234	872,664
ALUMINUM SMELTING	3313	293,992,511	275,326,291	904,935
OTHER NONFERROUS METALS	3314	38,783,887	37,157,048	179,650
FOUNDRIES	3315	190,967,757	105,513,676	506,282
FABRICATED METAL PRODUCTS	332	1,624,630,947	1,107,623,252	5,070,664
MACHINERY	333	1,578,811,552	843,532,447	4,031,799
FARM & CONSTRUCTION IMPLEMENTS	3331	167,727,344	100,014,865	483,224
INDUSTRIAL MACHINERY	3332	284,993,854	139,350,573	681,197
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,126,090,354	604,167,009	2,867,378
COMPUTERS & ELECTRONICS	334	2,435,909,407	1,307,689,632	5,990,043
COMPUTER HARDWARE	3341	148,401,894	39,347,567	199,618
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	107,678,684	53,599,533	262,968
AUDIO & VIDEO EQUIPMENT	3343	57,047,595	30,000,971	148,050
SEMICONDUCTORS	3344	727,584,829	374,955,071	1,509,439
INSTRUMENTS	3345	1,370,909,335	793,874,481	3,749,049
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	24,287,070	15,912,009	120,919
ELECTRICAL EQUIPMENT & APPLIANCES	335	609,538,878	305,054,899	1,419,241
LIGHTING EQUIPMENT	3351	113,784,327	30,304,347	149,052
HOUSEHOLD APPLIANCES	3352	4,429,822	2,762,605	13,325
OTHER ELECTRIC EQUIPMENT	3353, 3359	491,324,729	271,987,947	1,256,864
TRANSPORTATION EQUIPMENT	336	17,560,767,857	15,278,618,479	45,997,345
MOTOR VEHICLES & PARTS	3361, 3362, 3363	484,974,239	320,169,323	1,553,761
AIRCRAFT, AEROSPACE & PARTS	3364	16,753,413,766	14,714,337,483	43,234,680
SHIPS & BOATS	3366	292,185,304	222,028,136	1,101,379
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	30,194,548	22,083,537	107,525
FURNITURE & RELATED PRODUCTS	337	361,190,372	246,320,348	1,205,533
OTHER MANUFACTURING	339	1,041,250,251	609,561,575	2,876,005
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	111,688,202	63,915,461	323,667
DENTAL LABORATORIES	339116	40,017,448	34,079,498	210,497
SPORTING AND ATHLETIC GOODS	33992	248,356,958	72,883,107	359,523
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	641,187,643	438,683,509	1,982,318
WHOLESALE TRADE	42	39,555,285,246	27,283,231,566	127,473,743
DURABLE GOODS	423	18,593,277,167	13,570,822,544	67,125,604
MOTOR VEHICLES & PARTS	4231	2,698,186,378	2,498,026,902	12,284,515
FURNITURE & HOME FURNISHINGS	4232	390,656,612	281,864,782	1,392,966
LUMBER & CONSTRUCTION MATERIALS	4233	1,780,400,970	1,193,934,616	5,635,332
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,486,416,378	2,613,173,231	13,542,031
METAL & MINERAL (except Petroleum)	4235	881,613,823	622,361,335	2,969,731
ELECTRICAL EQUIPMENT	4236	2,820,000,714	2,172,254,551	10,987,794
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	927,301,642	789,697,037	3,796,540
MACHINERY & EQUIPMENT	4238	3,867,754,839	2,706,607,469	12,772,704
SPORTING & RECREATIONAL GOODS & SUPPL	423910	338,461,637	166,150,494	821,087
TOY & HOBBY GOODS & SUPPLIES	423920	594,669,954	43,943,181	231,662
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	807,814,220	482,808,946	2,691,242
NONDURABLE GOODS:	424	20,679,339,108	13,556,420,219	59,231,138
PAPER & PAPER PRODUCTS	4241	1,580,939,041	536,796,410	2,482,761
DRUGS & SUNDRIES	4242	2,326,729,212	2,105,707,863	5,835,144
APPAREL	4243	1,139,104,552	383,236,711	1,888,069
FOOD PRODUCTS	4244	8,244,421,344	5,113,975,042	22,482,765
FARM PRODUCTS	4245	452,713,160	140,386,483	754,230
CHEMICALS & PLASTICS	4246	1,133,755,051	883,633,715	4,288,715
PETROLEUM PRODUCTS	4247	2,084,452,139	1,524,728,064	7,618,322

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		GROSS	TAXABLE	
BEER & ALE	424810	260,738,150	242,218,505	1,173,064
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	889,872,970	720,191,775	3,538,053
FARM SUPPLIES	42491	710,001,782	553,408,053	2,774,198
TOBACCO & TOBACCO PRODUCTS	42494	389,560,465	308,395,082	1,489,240
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,467,051,242	1,043,742,516	4,906,577
ELECTRONIC MARKETS, AGENTS, BROKERS	425	282,668,971	155,988,803	1,117,001
RETAIL TRADE	44-45	32,883,677,538	28,824,763,541	141,732,334
MOTOR VEHICLES & PARTS	441	6,145,629,725	5,524,792,719	27,795,520
NEW & USED AUTO DEALERS	4411	4,747,271,646	4,319,571,507	21,825,579
RV, BOAT, MOTORCYCLE DEALERS	4412	552,892,625	463,550,364	2,352,698
AUTOMOTIVE PARTS & TIRES	4413	845,465,454	741,670,848	3,617,243
FURNITURE & HOME FURNISHINGS	442	839,396,482	747,824,827	3,588,303
ELECTRONICS & APPLIANCES	443	1,462,408,611	1,232,333,259	6,828,937
HOUSEHOLD APPLIANCES	443141	108,523,257	107,437,340	517,256
ELECTRONIC STORES	443142	1,353,885,354	1,124,895,919	6,311,681
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,249,965,794	2,119,387,567	10,172,103
BUILDING MATERIALS	4441	1,992,870,756	1,892,403,668	9,080,788
LAWN & GARDEN SUPPLIES	4442	257,095,038	226,983,899	1,091,315
FOOD & BEVERAGES (OFF-PREMISES)	445	4,204,372,182	3,999,487,469	19,008,479
GROCERY & CONVENIENCE STORES	4451	3,749,668,325	3,614,394,235	17,307,119
OTHER FOOD STORES/SPECIALTY FOODS	4452	349,415,609	287,436,308	1,234,569
BEER, WINE AND LIQUOR STORES	4453	105,288,248	97,656,926	466,791
DRUG STORES & PERSONAL CARE STORES	446	1,770,026,927	1,600,897,898	7,772,106
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,397,465,925	2,814,013,649	13,571,923
APPAREL & ACCESSORIES	448	1,366,842,210	1,160,722,766	5,557,843
CLOTHING STORES	4481	1,111,493,669	928,339,998	4,448,542
SHOE STORES	4482	111,957,144	105,716,745	499,653
JEWELRY & LUGGAGE STORES	4483	143,391,397	126,666,023	609,648
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	817,914,860	690,577,807	3,391,349
SPORTING GOODS	45111	543,614,267	449,664,434	2,203,564
HOBBY & TOY STORES	45112	104,667,174	86,803,298	413,014
SEWING SUPPLIES	45113	38,932,875	36,621,674	175,706
MUSICAL INSTRUMENTS	45114	37,352,449	33,047,519	167,321
BOOK, PERIODICAL & MUSIC STORES	45121	93,348,095	84,440,882	431,744
DEPARTMENT STORES	4521	855,102,089	834,740,303	4,007,326
GENERAL MERCHANDISE STORES	4529	5,543,838,640	4,854,573,331	23,098,023
E-COMMERCE & MAIL ORDER	4541	1,229,686,096	784,558,921	4,104,176
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,001,027,997	2,460,853,025	12,836,246
TRANSPORTATION	48-492	1,314,570,169	1,111,994,348	7,308,531
AIR TRANSPORTATION	481	26,388,721	20,859,237	176,463
RAILROADS	482	23,761,763	22,140,309	267,827
WATER TRANSPORTATION	483	52,535,808	33,305,307	137,175
TRUCK TRANSPORTATION	484	179,340,942	139,177,046	1,297,690
TRANSIT & GROUND PASSENGER TRANSPORT	485	29,764,377	26,452,330	322,490
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	51,141,402	26,305,282	131,222
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	918,801,678	812,472,135	4,699,781
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	28,343,711	26,790,935	242,724
WAREHOUSING & STORAGE	493	194,583,258	177,260,069	1,045,703
INFORMATION	51	5,023,596,818	4,274,534,701	38,505,934
PUBLISHING (EXCEPT INTERNET)	511	1,020,069,701	687,692,336	4,733,228
NEWSPAPERS	51111	122,695,168	121,889,423	498,085
BOOKS & PERIODICALS	51112, 51113	122,272,906	97,757,787	610,231
SOFTWARE	5112	687,653,066	389,380,781	2,779,250
OTHER PUBLISHERS	51114, 51119	87,448,561	78,664,345	845,662
MOTION PICTURE PRODUCTION	512	195,226,428	168,827,748	1,745,809
RADIO & TV BROADCASTING, CABLE TV	515	506,425,417	416,819,736	4,623,446

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,644,283,007	2,540,558,081	21,944,759
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	431,413,169	278,665,437	3,408,605
OTHER INFORMATION SERVICES	519	226,179,096	181,971,363	2,050,087
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>10,034,506,277</u>	<u>7,419,614,142</u>	<u>84,224,646</u>
BANKS & CREDIT UNIONS	522	4,294,162,429	3,124,611,011	44,120,592
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,312,196,505	1,037,595,875	10,855,598
INSURANCE AGENTS & BROKERS	524	1,843,981,439	837,121,833	7,291,758
REAL ESTATE AGENTS & BROKERS	531	1,110,940,521	1,073,782,380	14,885,357
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,349,936,954	1,223,237,607	6,304,902
LESSORS OF NONFINANCIAL INTANGIBLES	533	123,288,429	123,265,436	766,439
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>33,451,053,843</u>	<u>26,855,287,929</u>	<u>294,193,443</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>11,152,923,638</u>	<u>8,177,112,927</u>	<u>102,314,311</u>
LEGAL SERVICES	5411	1,104,192,441	1,045,625,038	15,215,385
ACCOUNTING SERVICES	5412	1,009,551,094	989,732,080	14,699,531
ARCHITECTURAL SERVICES	54131	307,816,433	257,635,051	3,795,141
ENGINEERING SERVICES	54133	1,428,661,147	1,212,896,313	12,120,383
OTHER RELATED SERVICES	54132, 54134-54138	169,084,283	144,314,317	1,835,501
SPECIALIZED DESIGN SERVICES	5414	207,950,037	182,292,180	1,778,727
COMPUTER SYSTEM DESIGN SERVICES	5415	3,471,810,867	1,756,523,077	20,392,390
CONSULTING SERVICES	5416	1,775,987,751	1,428,889,724	19,382,229
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	520,221,786	312,688,861	2,719,731
ADVERTISING & PUBLIC RELATIONS	5418	323,516,900	268,973,569	3,697,551
OTHER PROFESSIONAL SERVICES	5419	834,130,899	577,542,717	6,677,742
MANAGEMENT SERVICES	55	66,198,979	59,219,480	691,161
ADMINISTRATIVE & SUPPORT SERVICES	561	3,433,836,368	3,016,546,731	30,564,232
EMPLOYMENT SERVICES	5613	708,499,562	654,651,119	8,571,557
TRAVEL SERVICES	5615	226,525,796	217,338,926	1,046,626
INVESTIGATION & SECURITY SERVICES	5616	232,622,619	211,456,590	2,457,388
BUILDING SERVICES & JANITORIAL	5617	703,276,894	678,135,314	5,410,425
OTHER	5611, 5612, 5614, 5619	1,562,911,497	1,254,964,782	13,078,236
WASTE TREATMENT/ COLLECTION	562	945,046,240	842,327,265	8,532,483
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	661,815,814	293,540,897	3,561,946
HEALTH SERVICES	62	9,584,232,303	7,464,396,673	104,874,673
AMBULATORY HEALTH CARE SERVICES	621	4,910,531,294	4,145,480,489	59,327,157
PHYSICIANS	6211	2,010,972,511	1,644,580,412	24,372,957
DENTISTS	6212	819,924,959	811,601,391	12,143,206
OTHER HEALTH PRACTITIONERS	6213	646,591,888	604,555,331	8,439,323
OUTPATIENT CARE CENTERS	6214	705,471,175	546,896,987	7,659,169
MEDICAL & DIAGNOSTIC LABORATORIES	6215	294,514,760	179,154,841	2,659,592
HOME HEALTH CARE	6216	225,146,243	214,758,270	2,182,713
OTHER AMBULATORY HEALTH CARE	6219	207,909,758	143,933,257	1,870,197
HOSPITALS	622	3,810,071,433	2,601,084,527	37,875,659
NURSING & RETIREMENT HOMES	623	618,198,112	552,853,042	5,812,860
SOCIAL SERVICES & DAY CARE	624	245,431,464	164,978,615	1,858,997
ARTS, ENTERTAINMENT, & RECREATION	71	909,713,665	713,252,905	6,849,281
PERFORMING ARTS, SPECTATOR SPORTS	711	389,099,347	278,464,522	3,475,149
MUSEUMS, HISTORICAL SITES, ETC.	712	28,558,560	5,826,984	51,391
AMUSEMENT, GAMBLING, RECREATION	713	492,055,758	428,961,399	3,322,741
ACCOMMODATIONS	721	1,089,826,092	1,043,257,401	5,386,884
RESTAURANTS, FOOD SERVICES	7223, 7225	3,214,468,431	3,152,767,543	15,762,482
DRINKING PLACES	7224	228,903,989	209,121,594	1,198,204
AUTO REPAIR & SERVICES	8111	687,483,890	655,997,838	3,207,934
OTHER REPAIR SERVICES	8112, 8113, 8114	480,764,294	388,412,759	2,006,727
PERSONAL SERVICES	812	714,617,012	676,571,233	7,165,326
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	262,695,522	251,827,072	3,313,235
DEATH CARE SERVICES	8122	48,238,357	47,134,256	543,915
LAUNDRY & DRY CLEANING	8123	105,534,159	103,038,458	637,610
OTHER PERSONAL SERVICES	8129	298,148,974	274,571,447	2,670,566
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	156,312,346	82,944,425	998,633
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>125,230,207</u>	<u>80,137,683</u>	<u>1,083,957</u>
TOTAL ALL INDUSTRIES		182,738,060,432	\$143,280,191,355	\$895,211,341