

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
1ST QUARTER, 2010

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$519,018,297</u>	<u>\$371,881,083</u>	<u>\$1,974,260</u>
CROP & ANIMAL PRODUCTION	111,112	126,023,311	80,693,645	475,868
FORESTRY & LOGGING	113	272,981,452	217,948,901	916,280
FISHING & HUNTING	114	31,201,277	13,003,570	72,976
AG & FORESTRY SUPPORT ACTIVITIES	115	88,812,257	60,234,967	509,136
<u>MINING</u>	<u>21</u>	<u>113,538,289</u>	<u>98,608,252</u>	<u>507,194</u>
SAND & GRAVEL, QUARRYING	2123	63,029,287	49,659,288	256,863
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	50,509,002	48,948,964	250,331
<u>UTILITIES</u>	<u>22</u>	<u>369,073,617</u>	<u>338,635,144</u>	<u>4,839,073</u>
ELECTRIC POWER GENERATION & TRANS.	2211	68,115,452	67,589,938	895,377
NATURAL GAS DISTRIBUTION	2212	10,316,332	10,091,201	142,529
WATER & SEWER	2213	290,641,833	260,954,005	3,801,167
<u>CONSTRUCTION</u>	<u>23</u>	<u>7,118,996,479</u>	<u>6,446,775,521</u>	<u>31,922,353</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,102,572,567	1,049,326,699	5,129,660
NONRESIDENTIAL BUILDING	2362	1,859,652,177	1,663,462,649	8,170,712
HEAVY CONSTRUCTION & HIGHWAYS	237	937,394,522	781,100,708	4,001,105
SPECIAL TRADE CONTRACTORS	238	3,219,377,213	2,952,885,465	14,620,876
PLUMBING & HEATING	23822	683,932,501	621,309,050	3,040,885
PAINTING	23832	101,483,434	91,918,273	449,154
ELECTRICAL	23821	707,332,877	645,863,169	3,266,614
MASONRY/DRYWALL	23814, 23831	235,303,072	215,696,737	1,039,807
ROOFING	23816	133,564,867	128,730,430	615,453
OTHER CONTRACTORS	238 not listed above	1,357,760,462	1,249,367,806	6,208,963
<u>MANUFACTURING</u>	<u>31-33</u>	<u>28,923,978,074</u>	<u>21,550,973,594</u>	<u>87,740,577</u>
FOOD PRODUCTS	311	2,166,495,950	1,108,268,712	3,856,193
MILLING OF GRAINS	3112	110,545,832	66,393,448	296,382
FRUITS & VEGETABLES	3114	372,245,659	115,227,281	514,322
DAIRY PRODUCTS	3115	24,835,006	15,425,476	74,650
MEAT PRODUCTS	3116	433,050,032	416,614,822	645,402
SEAFOOD PRODUCTS	3117	506,781,921	86,697,667	387,849
BAKERY PRODUCTS	3118	326,867,371	171,329,372	826,941
OTHER FOOD ITEMS	3111, 3113, 3119	392,170,129	236,580,646	1,110,647
BEVERAGES	312	489,693,536	334,841,300	1,629,272
TEXTILES	313,314	282,339,221	89,749,352	443,352
APPAREL	315	44,441,695	24,704,705	119,427
LEATHER & ALLIED PRODUCTS	316	9,967,421	5,796,443	28,247
LUMBER & WOOD PRODUCTS	321	1,453,242,781	891,072,241	3,864,526
SAWMILLS	3211	552,806,728	319,404,890	1,169,130
PLYWOOD & TRUSSES	3212	214,924,725	124,483,147	491,405
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	685,511,328	447,184,204	2,203,991
PAPER PRODUCTS	322	1,568,056,792	884,790,798	3,397,073
PULP & PAPER MILLS	3221	1,039,782,948	535,391,280	1,894,071
OTHER PAPER PRODUCTS	3222	528,273,844	349,399,518	1,503,002
COMMERCIAL PRINTING	323	205,368,123	183,785,512	912,913
PETROLEUM & COAL PRODUCTS	324	4,787,869,639	4,398,811,131	21,286,549
PETROLEUM REFINING	32411	4,662,314,747	4,327,963,787	20,943,191
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	125,554,892	70,847,344	343,358
CHEMICALS	325	919,547,631	583,046,659	2,794,362
CHEMICALS	3251	218,426,788	150,989,006	730,384
PESTICIDES & FERTILIZERS	3253	67,802,267	50,606,641	249,104
PHARMACEUTICALS	3254	199,668,317	119,399,035	591,253
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	433,650,259	262,051,977	1,223,621
PLASTICS & RUBBER PRODUCTS	326	511,711,473	308,240,000	1,481,285
NONMETALLIC MINERALS	327	566,193,382	420,835,487	1,854,058
PRIMARY METALS	331	1,021,400,452	669,134,668	2,726,479

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	216,295,893	122,550,577	580,996
ALUMINUM SMELTING	3313	587,878,952	415,015,747	1,509,017
OTHER NONFERROUS METALS	3314	47,114,750	38,573,328	186,688
FOUNDRIES	3315	170,110,857	92,995,016	449,778
FABRICATED METAL PRODUCTS	332	910,095,924	630,268,071	2,902,327
MACHINERY	333	945,662,851	552,886,466	2,690,103
FARM & CONSTRUCTION IMPLEMENTS	3331	76,325,145	40,503,441	196,883
INDUSTRIAL MACHINERY	3332	203,008,727	101,730,894	500,145
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	666,328,979	410,652,131	1,993,075
COMPUTERS & ELECTRONICS	334	1,997,859,780	1,094,070,448	5,354,895
COMPUTER HARDWARE	3341	116,595,545	51,712,110	324,430
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	85,133,492	46,079,643	221,231
AUDIO & VIDEO EQUIPMENT	3343	34,996,579	18,413,348	93,009
SEMICONDUCTORS	3344	555,450,098	270,573,613	1,124,933
INSTRUMENTS	3345	1,103,901,874	642,425,136	3,118,750
SOFTWARE REPRODUCTION	334611	97,975,749	61,543,095	447,313
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	3,806,443	3,323,503	25,229
ELECTRICAL EQUIPMENT & APPLIANCES	335	473,406,969	207,850,930	987,024
LIGHTING EQUIPMENT	3351	79,749,605	16,651,994	80,585
HOUSEHOLD APPLIANCES	3352	148,103,025	45,511,201	224,876
OTHER ELECTRIC EQUIPMENT	3353, 3359	245,554,339	145,687,735	681,563
TRANSPORTATION EQUIPMENT	336	9,579,652,651	8,662,406,069	28,875,058
MOTOR VEHICLES & PARTS	3361, 3362, 3363	191,728,166	142,847,105	816,805
AIRCRAFT, AEROSPACE & PARTS	3364	9,087,784,351	8,294,633,184	26,961,794
SHIPS & BOATS	3366	282,571,923	215,825,520	1,052,310
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	17,568,211	9,100,260	44,149
FURNITURE & RELATED PRODUCTS	337	294,442,923	151,440,905	729,941
OTHER MANUFACTURING	339	696,528,880	348,973,697	1,807,493
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>26,205,027,670</u>	<u>18,727,472,042</u>	<u>88,089,159</u>
DURABLE GOODS	423	12,398,433,523	8,517,306,709	42,849,038
MOTOR VEHICLES & PARTS	4231	1,349,678,151	1,227,191,706	5,942,685
FURNITURE & HOME FURNISHINGS	4232	277,238,072	212,475,733	1,050,092
LUMBER & CONSTRUCTION MATERIALS	4233	1,059,641,266	713,948,954	3,363,637
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,425,721,752	2,011,643,637	10,368,147
ELECTRICAL EQUIPMENT	4236	1,662,532,417	1,326,614,958	7,156,593
HARDWARE, PLUMBING, HEATING EQUIP.	4237	625,169,173	526,224,913	2,532,222
MACHINERY & EQUIPMENT	4238	2,129,043,745	1,530,330,134	7,295,790
OTHER DURABLE GOODS	4235, 4239	2,869,408,947	968,876,674	5,139,872
NONDURABLE GOODS:	424	13,425,319,934	10,033,005,601	44,122,867
PAPER & PAPER PRODUCTS	4241	400,381,536	338,083,885	1,617,503
DRUGS & SUNDRIES	4242	1,609,986,435	1,511,072,618	4,382,884
APPAREL	4243	630,246,945	254,801,599	1,267,978
FOOD PRODUCTS	4244	5,464,469,833	3,519,621,938	15,533,218
FARM PRODUCTS	4245	179,850,380	104,886,375	529,821
CHEMICALS & PLASTICS	4246	645,069,832	579,056,199	2,790,154
PETROLEUM PRODUCTS	4247	1,925,359,311	1,783,422,398	8,661,559
OTHER NONDURABLE GOODS	4248, 4249	2,569,955,662	1,942,060,589	9,339,750
ELECTRONIC MARKETS, AGENTS, BROKERS	425	381,274,213	177,159,732	1,117,254
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>25,499,446,737</u>	<u>19,828,987,425</u>	<u>98,036,285</u>
MOTOR VEHICLES & PARTS	441	3,631,727,107	3,270,703,695	16,182,939
NEW & USED AUTO DEALERS	4411	2,754,477,352	2,515,497,594	12,481,185
RV, BOAT, MOTORCYCLE DEALERS	4412	306,249,337	254,709,843	1,260,993
AUTOMOTIVE PARTS & TIRES	4413	571,000,418	500,496,258	2,440,761
FURNITURE & HOME FURNISHINGS	442	578,328,233	505,755,900	2,442,203
ELECTRONICS & APPLIANCES	443	1,254,874,944	1,044,706,446	5,821,578
HOUSEHOLD APPLIANCES	443111	99,205,354	95,694,651	462,649

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	420,256,457	398,074,245	2,165,139
COMPUTERS & SOFTWARE	44312	724,067,274	541,010,886	3,146,739
CAMERAS & PHOTO SUPPLY	44313	11,345,859	9,926,664	47,051
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,354,111,566	1,280,060,401	6,122,074
BUILDING MATERIALS	4441	1,177,667,188	1,132,296,046	5,408,463
LAWN & GARDEN SUPPLIES	4442	176,444,378	147,764,355	713,611
FOOD & BEVERAGES (OFF-PREMISES)	445	3,203,971,092	3,063,629,441	14,710,993
GROCERY & CONVENIENCE STORES	4451	2,978,157,756	2,871,723,961	13,797,844
OTHER FOOD STORES/SPECIALTY FOODS	4452	196,488,457	166,243,937	771,003
BEER, WINE AND LIQUOR STORES	4453	29,324,879	25,661,543	142,146
DRUG STORES & PERSONAL CARE STORES	446	1,319,678,921	1,181,406,765	5,776,390
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,255,661,640	1,831,472,460	8,847,413
APPAREL & ACCESSORIES	448	1,057,907,118	799,285,633	3,869,130
CLOTHING STORES	4481	788,496,014	617,409,928	2,982,596
SHOE STORES	4482	82,174,822	81,328,893	398,680
JEWELRY & LUGGAGE STORES	4483	187,236,282	100,546,812	487,854
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	649,620,816	530,814,250	2,611,176
SPORTING GOODS	45111	350,594,048	262,771,163	1,297,658
HOBBY & TOY STORES	45112	75,144,686	66,180,602	315,660
SEWING SUPPLIES	45113	37,107,538	34,473,906	165,235
MUSICAL INSTRUMENTS	45114	34,679,689	31,762,937	165,221
BOOK, PERIODICAL & MUSIC STORES	45121	114,656,690	102,650,636	502,711
TAPES & CDs	45122	37,438,165	32,975,006	164,691
DEPARTMENT STORES	4521	760,813,428	721,488,928	3,479,075
GENERAL MERCHANDISE STORES	4529	3,583,465,011	3,232,241,028	15,385,769
E-COMMERCE & MAIL ORDER	4541	3,333,335,407	290,190,989	1,726,105
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,515,951,454	2,077,231,489	11,061,440
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>977,920,236</u>	<u>770,420,856</u>	<u>5,072,634</u>
AIR TRANSPORTATION	481	18,141,917	16,744,672	167,945
RAILROADS	482	8,573,955	8,362,721	86,656
WATER TRANSPORTATION	483	49,320,522	18,732,159	65,978
TRUCK TRANSPORTATION	484	142,444,099	117,797,258	1,013,512
TRANSIT & GROUND PASSENGER TRANSPORT	485	32,134,568	28,937,185	365,126
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	727,305,175	579,846,861	3,373,417
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>135,524,886</u>	<u>122,570,075</u>	<u>699,315</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,796,062,793</u>	<u>3,376,359,322</u>	<u>30,129,328</u>
PUBLISHING (EXCEPT INTERNET)	511	614,141,464	491,463,410	3,695,716
NEWSPAPERS	51111	137,850,394	136,469,380	491,359
BOOKS & PERIODICALS	51112, 51113	102,695,837	82,998,354	537,613
SOFTWARE	5112	330,480,938	242,480,387	2,321,420
OTHER PUBLISHERS	51114, 51119	43,114,295	29,515,289	345,324
MOTION PICTURE PRODUCTION	512	153,461,274	139,906,299	1,598,722
RADIO & TV BROADCASTING, CABLE TV	515	239,449,749	155,477,973	1,851,487
TELEPHONE & TELECOMMUNICATIONS	517	2,326,139,675	2,270,036,292	18,838,083
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	332,266,159	242,230,053	3,072,615
OTHER INFORMATION SERVICES	519	130,604,472	77,245,295	1,072,705
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>6,980,669,507</u>	<u>4,886,848,815</u>	<u>53,852,115</u>
BANKS & CREDIT UNIONS	522	2,599,732,598	2,027,142,233	28,182,639
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,068,191,047	661,647,234	6,648,301
INSURANCE AGENTS & BROKERS	524	1,469,125,621	716,994,425	6,413,472
REAL ESTATE AGENTS & BROKERS	531	674,911,268	601,427,570	7,953,933
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,147,741,848	867,676,035	4,575,947
LESSORS OF NONFINANCIAL INTANGIBLES	533	20,967,125	11,961,318	77,823

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		GROSS	TAXABLE	
<b>BUSINESS, PERSONAL AND OTHER SERVICES</b>	<b>54-92</b>	<b>26,557,545,718</b>	<b>20,848,260,750</b>	<b>229,601,570</b>
LEGAL SERVICES	5411	952,100,852	889,149,717	13,130,906
ACCOUNTING SERVICES	5412	538,288,602	513,164,547	7,634,371
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,157,790,954	1,797,169,269	18,129,800
COMPUTER SYSTEM DESIGN SERVICES	5415	2,298,947,591	1,063,958,557	11,734,007
CONSULTING SERVICES	5416	1,565,775,957	1,228,663,134	16,106,653
ADVERTISING & PUBLIC RELATIONS	5418	309,822,422	265,863,293	3,412,049
OTHER PROFESSIONAL SERVICES	5417, 5419	1,466,499,354	1,028,513,337	9,195,554
MANAGEMENT SERVICES	55	61,948,794	52,039,061	490,187
ADMINISTRATIVE & SUPPORT SERVICES	561	2,789,087,944	2,153,248,755	20,942,523
EMPLOYMENT SERVICES	5613	343,984,084	307,609,266	3,964,178
TRAVEL SERVICES	5615	194,654,108	187,883,726	842,288
INVESTIGATION & SECURITY SERVICES	5616	181,143,089	162,779,200	1,953,515
BUILDING SERVICES & JANITORIAL	5617	1,602,316,170	1,046,623,201	10,289,163
OTHER	5611, 5612, 5614, 5619	466,990,493	448,353,362	3,893,379
WASTE TREATMENT/ COLLECTION	562	649,258,615	604,363,298	6,079,006
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	413,240,610	196,144,469	2,522,522
HEALTH SERVICES	62	7,910,420,228	6,348,109,678	90,961,569
PHYSICIANS	6211	1,760,033,202	1,492,436,798	22,121,888
DENTISTS	6212	788,108,120	784,388,121	11,739,919
OTHER PRACTITIONERS	6213	579,959,511	536,116,769	7,495,569
HOSPITALS	622	2,751,149,246	1,985,039,139	29,219,170
NURSING & RETIREMENT HOMES	623	488,734,582	442,541,177	5,095,184
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	188,652,289	112,081,118	1,318,820
SOCIAL SERVICES & DAY CARE	624	1,353,783,278	995,506,556	13,971,019
ARTS, ENTERTAINMENT, & RECREATION	71	558,334,114	466,223,079	3,940,963
PERFORMING ARTS, SPECTATOR SPORTS	711	185,677,711	138,712,756	1,404,647
MUSEUMS, HISTORICAL SITES, ETC.	712	9,109,067	2,470,897	17,522
AMUSEMENT, GAMBLING, RECREATION	713	363,547,336	325,039,426	2,518,794
ACCOMMODATIONS	721	448,603,196	426,453,686	2,139,262
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,595,323,934	2,177,522,880	11,132,094
DRINKING PLACES	7224	190,567,050	169,263,455	988,665
AUTO REPAIR & SERVICES	8111	565,108,251	535,771,555	2,664,805
OTHER REPAIR SERVICES	8112, 8113, 8114	286,656,727	247,082,802	1,301,832
PERSONAL SERVICES	812	644,546,660	576,423,102	5,819,268
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	206,977,271	204,479,447	2,584,245
LAUNDRY & DRY CLEANING	8123	88,645,379	86,038,516	533,017
OTHER PERSONAL SERVICES	8122, 8129	348,924,010	285,905,139	2,702,006
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	116,958,046	73,773,932	817,752
PUBLIC ADMINISTRATION, OTHER	92,00	38,265,817	35,359,144	457,782
<b>TOTAL ALL INDUSTRIES</b>		<b>127,200,470,055</b>	<b>97,371,460,631</b>	<b>632,518,319</b>