

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD 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>\$723,025,727</u>	<u>\$483,627,860</u>	<u>\$2,888,579</u>
CROP & ANIMAL PRODUCTION	111,112	158,123,642	91,872,331	554,608
FORESTRY & LOGGING	113	398,600,470	286,821,985	1,232,654
FISHING & HUNTING	114	40,938,924	12,701,505	88,650
AG & FORESTRY SUPPORT ACTIVITIES	115	125,362,691	92,232,039	1,012,667
<u>MINING</u>	<u>21</u>	<u>143,877,996</u>	<u>126,170,559</u>	<u>647,861</u>
SAND & GRAVEL, QUARRYING	2123	87,920,544	71,253,176	362,531
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	55,957,452	54,917,383	285,330
<u>UTILITIES</u>	<u>22</u>	<u>376,294,897</u>	<u>345,388,884</u>	<u>5,822,433</u>
ELECTRIC POWER GENERATION & TRANS.	2211	66,363,177	64,696,431	1,018,422
NATURAL GAS DISTRIBUTION	2212	8,189,266	7,982,967	130,830
WATER & SEWER	2213	301,742,454	272,709,486	4,673,181
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,050,095,864</u>	<u>8,097,607,045</u>	<u>40,143,903</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,304,386,397	1,233,488,188	6,161,543
NONRESIDENTIAL BUILDING	2362	2,135,306,021	1,851,558,209	8,848,855
HEAVY CONSTRUCTION & HIGHWAYS	237	1,503,508,709	1,261,581,512	6,428,097
SPECIAL TRADE CONTRACTORS	238	4,106,894,737	3,750,979,136	18,705,408
PLUMBING & HEATING	23822	811,812,132	733,065,121	3,622,073
PAINTING	23832	177,188,384	156,768,263	759,339
ELECTRICAL	23821	802,453,584	724,961,386	3,734,567
MASONRY/DRYWALL	23814, 23831	251,914,104	235,532,554	1,136,807
ROOFING	23816	235,816,761	227,158,495	1,083,691
OTHER CONTRACTORS	238 not listed above	1,827,709,772	1,673,493,317	8,368,931
<u>MANUFACTURING</u>	<u>31-33</u>	<u>31,818,422,488</u>	<u>23,693,786,952</u>	<u>96,769,199</u>
FOOD PRODUCTS	311	2,379,889,492	1,224,170,826	4,270,679
MILLING OF GRAINS	3112	131,433,965	78,425,528	347,731
FRUITS & VEGETABLES	3114	322,221,671	93,402,997	405,006
DAIRY PRODUCTS	3115	26,105,819	15,832,659	76,589
MEAT PRODUCTS	3116	481,339,219	463,543,174	722,482
SEAFOOD PRODUCTS	3117	598,954,397	106,666,229	490,646
BAKERY PRODUCTS	3118	394,758,844	211,338,762	1,020,230
OTHER FOOD ITEMS	3111, 3113, 3119	425,075,577	254,961,477	1,207,995
BEVERAGES	312	614,034,020	434,472,248	2,123,266
TEXTILES	313,314	226,130,434	97,889,838	482,124
APPAREL	315	53,224,399	30,493,718	149,351
LEATHER & ALLIED PRODUCTS	316	11,604,344	7,466,398	36,313
LUMBER & WOOD PRODUCTS	321	1,719,240,222	1,046,533,233	4,565,543
SAWMILLS	3211	585,146,948	344,389,887	1,273,360
PLYWOOD & TRUSSES	3212	231,514,412	134,425,014	538,797
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	902,578,862	567,718,332	2,753,386
PAPER PRODUCTS	322	1,739,813,052	993,558,420	3,804,372
PULP & PAPER MILLS	3221	1,156,780,730	609,693,103	2,159,659
OTHER PAPER PRODUCTS	3222	583,032,322	383,865,317	1,644,713
COMMERCIAL PRINTING	323	221,267,808	200,348,361	1,021,181
PETROLEUM & COAL PRODUCTS	324	5,325,639,920	4,962,030,861	24,021,501
PETROLEUM REFINING	32411	5,145,070,284	4,820,595,406	23,338,970
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	180,569,636	141,435,455	682,531
CHEMICALS	325	939,727,396	626,244,946	3,030,696
CHEMICALS	3251	242,964,973	163,517,326	790,057
PESTICIDES & FERTILIZERS	3253	66,833,721	50,932,134	256,042
PHARMACEUTICALS	3254	183,302,129	116,299,847	590,160
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	446,626,573	295,495,639	1,394,437
PLASTICS & RUBBER PRODUCTS	326	589,963,125	356,121,613	1,717,688
NONMETALLIC MINERALS	327	763,543,147	587,940,931	2,569,699
PRIMARY METALS	331	1,002,098,247	635,719,886	2,689,981

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	279,404,141	159,302,363	755,975
ALUMINUM SMELTING	3313	482,807,895	338,890,413	1,266,560
OTHER NONFERROUS METALS	3314	33,704,161	27,538,234	133,287
FOUNDRIES	3315	206,182,050	109,988,876	534,159
FABRICATED METAL PRODUCTS	332	1,084,512,396	752,073,719	3,488,688
MACHINERY	333	1,112,245,774	670,348,896	3,259,268
FARM & CONSTRUCTION IMPLEMENTS	3331	113,982,330	75,276,126	364,438
INDUSTRIAL MACHINERY	3332	215,989,014	103,867,334	516,531
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	782,274,430	491,205,436	2,378,299
COMPUTERS & ELECTRONICS	334	2,242,935,854	1,226,879,615	5,925,430
COMPUTER HARDWARE	3341	101,554,972	47,236,334	249,484
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	97,779,406	50,518,066	245,457
AUDIO & VIDEO EQUIPMENT	3343	36,920,777	19,160,174	100,278
SEMICONDUCTORS	3344	647,995,684	327,999,428	1,317,807
INSTRUMENTS	3345	1,267,863,786	721,651,967	3,523,600
SOFTWARE REPRODUCTION	334611	86,949,025	57,103,895	469,071
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	3,872,204	3,209,751	19,733
ELECTRICAL EQUIPMENT & APPLIANCES	335	435,717,978	222,809,651	1,064,264
LIGHTING EQUIPMENT	3351	74,598,105	16,199,827	78,382
HOUSEHOLD APPLIANCES	3352	54,468,517	24,750,914	124,041
OTHER ELECTRIC EQUIPMENT	3353, 3359	306,651,356	181,858,910	861,841
TRANSPORTATION EQUIPMENT	336	10,288,793,354	9,067,771,899	29,659,918
MOTOR VEHICLES & PARTS	3361, 3362, 3363	209,880,404	142,242,587	695,436
AIRCRAFT, AEROSPACE & PARTS	3364	9,722,283,082	8,668,444,836	27,722,844
SHIPS & BOATS	3366	323,114,593	228,991,862	1,107,615
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	33,515,275	28,092,614	134,023
FURNITURE & RELATED PRODUCTS	337	335,654,707	167,171,124	807,232
OTHER MANUFACTURING	339	732,386,819	383,740,769	2,082,005
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>29,228,664,367</u>	<u>20,961,899,778</u>	<u>100,402,028</u>
DURABLE GOODS	423	13,400,788,836	9,549,747,200	48,907,823
MOTOR VEHICLES & PARTS	4231	1,522,371,181	1,371,101,568	6,732,970
FURNITURE & HOME FURNISHINGS	4232	312,406,760	226,540,782	1,127,943
LUMBER & CONSTRUCTION MATERIALS	4233	1,318,175,491	897,789,063	4,242,224
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,598,279,828	2,076,494,663	11,186,858
ELECTRICAL EQUIPMENT	4236	1,804,204,760	1,486,474,455	8,239,277
HARDWARE, PLUMBING, HEATING EQUIP.	4237	721,934,333	610,030,772	2,951,850
MACHINERY & EQUIPMENT	4238	2,469,451,650	1,784,663,991	8,512,376
OTHER DURABLE GOODS	4235, 4239	2,653,964,833	1,096,651,906	5,914,325
NONDURABLE GOODS:	424	15,421,938,010	11,228,190,898	50,279,491
PAPER & PAPER PRODUCTS	4241	499,317,511	423,479,593	2,033,721
DRUGS & SUNDRIES	4242	1,661,162,174	1,537,301,005	4,421,460
APPAREL	4243	782,277,855	302,198,228	1,500,713
FOOD PRODUCTS	4244	6,323,059,006	3,923,428,810	17,745,656
FARM PRODUCTS	4245	204,071,939	119,927,615	675,482
CHEMICALS & PLASTICS	4246	699,508,770	568,039,611	2,753,029
PETROLEUM PRODUCTS	4247	2,356,509,683	2,170,195,179	10,561,532
OTHER NONDURABLE GOODS	4248, 4249	2,896,031,072	2,183,620,857	10,587,898
ELECTRONIC MARKETS, AGENTS, BROKERS	425	405,899,352	183,923,511	1,214,531
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,285,561,800</u>	<u>22,825,781,880</u>	<u>114,027,440</u>
MOTOR VEHICLES & PARTS	441	4,335,388,349	3,895,039,421	19,532,722
NEW & USED AUTO DEALERS	4411	3,308,100,869	3,000,100,336	15,118,209
RV, BOAT, MOTORCYCLE DEALERS	4412	380,141,707	321,582,484	1,614,276
AUTOMOTIVE PARTS & TIRES	4413	647,145,773	573,356,601	2,800,237
FURNITURE & HOME FURNISHINGS	442	642,480,305	560,601,929	2,704,282
ELECTRONICS & APPLIANCES	443	1,362,881,043	1,122,300,870	6,509,792
HOUSEHOLD APPLIANCES	443111	103,767,240	98,444,800	479,911

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	407,185,863	385,821,547	2,243,955
COMPUTERS & SOFTWARE	44312	838,965,267	626,071,973	3,728,570
CAMERAS & PHOTO SUPPLY	44313	12,962,673	11,962,550	57,356
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,685,806,666	1,601,905,589	7,662,806
BUILDING MATERIALS	4441	1,499,617,007	1,442,019,106	6,892,402
LAWN & GARDEN SUPPLIES	4442	186,189,659	159,886,483	770,404
FOOD & BEVERAGES (OFF-PREMISES)	445	3,582,034,409	3,397,703,579	16,349,419
GROCERY & CONVENIENCE STORES	4451	3,270,103,574	3,146,519,960	15,166,649
OTHER FOOD STORES/SPECIALTY FOODS	4452	274,435,148	219,151,226	1,001,864
BEER, WINE AND LIQUOR STORES	4453	37,495,687	32,032,393	180,906
DRUG STORES & PERSONAL CARE STORES	446	1,326,582,311	1,188,102,551	5,794,597
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,742,759,602	2,211,625,263	10,732,012
APPAREL & ACCESSORIES	448	1,267,393,225	1,004,399,840	4,862,778
CLOTHING STORES	4481	981,282,114	799,071,338	3,847,171
SHOE STORES	4482	104,823,745	103,699,845	518,670
JEWELRY & LUGGAGE STORES	4483	181,287,366	101,628,657	496,937
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	731,898,386	613,191,016	3,008,331
SPORTING GOODS	45111	425,002,687	334,156,882	1,622,519
HOBBY & TOY STORES	45112	78,642,989	70,094,805	333,247
SEWING SUPPLIES	45113	35,195,891	32,957,637	158,574
MUSICAL INSTRUMENTS	45114	36,641,933	33,876,672	176,146
BOOK, PERIODICAL & MUSIC STORES	45121	118,050,465	107,411,716	542,622
TAPES & CDs	45122	38,364,421	34,693,304	175,223
DEPARTMENT STORES	4521	833,212,327	791,115,172	3,841,380
GENERAL MERCHANDISE STORES	4529	4,305,468,082	3,866,256,950	18,473,608
E-COMMERCE & MAIL ORDER	4541	3,745,798,778	355,243,412	2,383,018
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,723,858,317	2,218,296,288	12,172,695
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,196,719,128</u>	<u>923,107,598</u>	<u>6,679,220</u>
AIR TRANSPORTATION	481	18,526,512	16,319,568	218,106
RAILROADS	482	9,820,408	9,519,208	115,244
WATER TRANSPORTATION	483	96,821,550	22,841,759	104,157
TRUCK TRANSPORTATION	484	176,885,098	143,936,298	1,451,038
TRANSIT & GROUND PASSENGER TRANSPORT	485	27,489,065	23,345,611	310,484
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	867,176,495	707,145,154	4,480,191
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>163,320,859</u>	<u>146,623,861</u>	<u>871,664</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,930,801,524</u>	<u>3,382,106,183</u>	<u>32,075,133</u>
PUBLISHING (EXCEPT INTERNET)	511	664,256,088	508,991,320	3,781,674
NEWSPAPERS	51111	148,067,150	146,941,266	564,231
BOOKS & PERIODICALS	51112, 51113	124,829,691	102,938,838	611,283
SOFTWARE	5112	351,666,232	234,060,765	2,303,790
OTHER PUBLISHERS	51114, 51119	39,693,015	25,050,451	302,370
MOTION PICTURE PRODUCTION	512	165,894,439	153,187,807	1,970,218
RADIO & TV BROADCASTING, CABLE TV	515	271,334,653	176,850,627	2,337,893
TELEPHONE & TELECOMMUNICATIONS	517	2,310,031,521	2,175,488,946	18,793,983
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	355,110,860	260,017,114	3,808,212
OTHER INFORMATION SERVICES	519	164,173,963	107,570,369	1,383,153
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,685,472,759</u>	<u>5,487,898,929</u>	<u>73,975,067</u>
BANKS & CREDIT UNIONS	522	3,108,305,218	2,526,875,895	42,751,210
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,208,035,638	642,464,354	7,864,021
INSURANCE AGENTS & BROKERS	524	1,446,697,978	699,112,203	6,906,811
REAL ESTATE AGENTS & BROKERS	531	890,187,581	700,546,049	11,213,206
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	993,099,556	887,005,958	5,039,285
LESSORS OF NONFINANCIAL INTANGIBLES	533	39,146,788	31,894,470	200,534

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BUSINESS, PERSONAL AND OTHER SERVICES	54-92	28,331,566,798	22,658,016,370	278,739,449
LEGAL SERVICES	5411	995,090,350	937,893,876	16,500,345
ACCOUNTING SERVICES	5412	396,053,489	366,572,941	6,485,412
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,478,506,587	2,075,210,443	22,623,453
COMPUTER SYSTEM DESIGN SERVICES	5415	2,061,177,281	1,204,114,385	15,809,973
CONSULTING SERVICES	5416	1,747,976,196	1,254,439,909	18,948,239
ADVERTISING & PUBLIC RELATIONS	5418	358,178,427	305,363,035	4,880,402
OTHER PROFESSIONAL SERVICES	5417, 5419	1,301,860,376	861,818,775	10,032,559
MANAGEMENT SERVICES	55	68,344,455	57,619,072	706,584
ADMINISTRATIVE & SUPPORT SERVICES	561	2,918,087,299	2,411,315,930	27,191,450
EMPLOYMENT SERVICES	5613	414,041,305	374,109,884	5,711,406
TRAVEL SERVICES	5615	162,664,490	155,357,080	797,239
INVESTIGATION & SECURITY SERVICES	5616	193,113,158	162,508,450	2,261,507
BUILDING SERVICES & JANITORIAL	5617	1,565,964,751	1,158,315,831	13,236,992
OTHER	5611, 5612, 5614, 5619	582,303,595	561,024,685	5,184,306
WASTE TREATMENT/ COLLECTION	562	836,915,299	782,805,736	8,390,925
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	478,142,313	210,807,812	3,110,945
HEALTH SERVICES	62	8,194,392,775	6,619,602,450	107,199,055
PHYSICIANS	6211	1,813,380,752	1,554,169,711	27,473,040
DENTISTS	6212	747,463,011	741,936,869	13,322,171
OTHER PRACTITIONERS	6213	605,602,887	528,293,392	8,795,911
HOSPITALS	622	2,970,340,615	2,175,189,257	32,736,624
NURSING & RETIREMENT HOMES	623	477,922,019	436,074,700	5,774,931
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	198,993,281	127,048,063	1,745,389
SOCIAL SERVICES & DAY CARE	624	1,380,690,210	1,056,890,458	17,350,989
ARTS, ENTERTAINMENT, & RECREATION	71	758,221,269	582,676,060	6,104,932
PERFORMING ARTS, SPECTATOR SPORTS	711	344,564,279	233,080,732	3,078,113
MUSEUMS, HISTORICAL SITES, ETC.	712	25,810,813	5,884,644	52,169
AMUSEMENT, GAMBLING, RECREATION	713	387,846,177	343,710,684	2,974,650
ACCOMMODATIONS	721	765,963,626	738,240,370	3,806,581
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,942,604,073	2,477,368,787	12,721,497
DRINKING PLACES	7224	213,713,620	192,764,529	1,214,273
AUTO REPAIR & SERVICES	8111	603,143,644	574,697,267	2,847,304
OTHER REPAIR SERVICES	8112, 8113, 8114	325,367,269	280,482,594	1,493,790
PERSONAL SERVICES	812	715,720,039	604,822,687	7,062,058
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	202,662,974	200,257,264	3,056,426
LAUNDRY & DRY CLEANING	8123	93,798,784	90,918,031	598,678
OTHER PERSONAL SERVICES	8122, 8129	419,258,281	313,647,392	3,406,954
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	117,355,809	69,736,833	865,719
PUBLIC ADMINISTRATION, OTHER	92,00	54,752,602	49,662,879	743,953
TOTAL ALL INDUSTRIES		141,936,693,984	109,134,857,676	753,091,359