

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$935,197,012	\$601,496,682	\$3,967,115
CROP & ANIMAL PRODUCTION	111,112	323,448,951	147,479,564	794,347
FORESTRY & LOGGING	113	366,060,717	274,807,900	1,057,182
FISHING & HUNTING	114	40,226,878	16,638,738	101,862
AG & FORESTRY SUPPORT ACTIVITIES	115	205,460,466	162,570,480	2,013,724
MINING	21	159,319,730	124,600,891	666,059
SAND & GRAVEL, QUARRYING	2123	105,393,216	95,374,150	514,166
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	53,926,514	29,226,741	151,893
UTILITIES	22	684,083,299	503,325,096	6,934,005
HYDROELECTRIC POWER GENERATION	221111	8,332,550	7,742,460	93,142
ALTERNATIVE POWER GENERATION	221114-221117	3,606,497	3,269,055	23,509
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	29,274,016	4,650,726	35,375
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	128,287,961	104,517,461	1,350,359
NATURAL GAS DISTRIBUTION	2212	96,142,555	14,599,684	121,115
WATER & SEWER	2213	418,439,720	368,545,710	5,310,505
CONSTRUCTION	23	14,851,128,366	13,473,527,429	66,090,226
RESIDENTIAL BUILDING & REMODELING	2361	2,355,703,933	2,250,434,667	11,042,160
NONRESIDENTIAL BUILDING	2362	3,760,844,489	3,355,654,052	16,080,176
HEAVY CONSTRUCTION & HIGHWAYS	237	1,704,782,144	1,523,836,767	7,811,605
SPECIAL TRADE CONTRACTORS	238	7,029,797,800	6,343,601,943	31,156,285
ELECTRICAL	23821	1,356,919,049	1,197,706,843	6,024,212
PLUMBING & HEATING	23822	1,280,641,205	1,190,262,672	5,854,160
PAINTING	23832	287,679,593	270,626,711	1,302,603
MASONRY/DRYWALL	23814, 23831	398,610,716	367,774,451	1,768,539
ROOFING	23816	374,036,212	352,191,691	1,678,482
OTHER CONTRACTORS	238 not listed above	3,331,911,025	2,965,039,575	14,528,289
MANUFACTURING	31-33	44,097,336,250	31,215,462,585	119,377,864
FOOD PRODUCTS	311	4,355,931,840	1,881,346,028	7,217,543
MILLING OF GRAINS	3112	213,461,676	134,320,320	612,852
FRUITS & VEGETABLES	3114	923,424,066	150,357,045	714,540
DAIRY PRODUCTS	3115	577,460,721	91,789,025	445,019
MEAT PRODUCTS	3116	560,296,621	543,640,952	830,655
SEAFOOD PRODUCTS	3117	690,801,025	121,656,740	592,358
BAKERY PRODUCTS	3118	506,757,996	263,114,649	1,270,720
OTHER FOOD ITEMS	3111, 3113, 3119	883,729,735	576,467,297	2,751,399
BEVERAGES	312	719,037,258	436,328,759	2,125,711
TEXTILES	313,314	203,642,083	118,839,180	575,641
APPAREL	315	43,215,172	27,576,880	134,401
LEATHER & ALLIED PRODUCTS	316	32,726,784	16,474,201	82,126
LUMBER & WOOD PRODUCTS	321	2,195,586,971	1,341,583,770	5,408,447
SAWMILLS	3211	810,220,129	489,488,890	1,769,395
PLYWOOD & TRUSSES	3212	332,743,963	207,123,509	833,000
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,052,622,879	644,971,371	2,806,052
PAPER PRODUCTS	322	1,683,883,629	976,292,596	3,815,973
PULP & PAPER MILLS	3221	1,233,876,514	666,331,017	2,371,887
OTHER PAPER PRODUCTS	3222	450,007,115	309,961,579	1,444,086
COMMERCIAL PRINTING	323	235,844,557	180,118,781	881,791
PETROLEUM & COAL PRODUCTS	324	4,524,130,932	4,132,508,912	20,059,028
PETROLEUM REFINING	32411	4,254,832,754	3,935,589,723	19,111,132
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	269,298,178	196,919,189	947,896
CHEMICALS	325	1,887,492,945	1,085,263,626	5,247,131
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	742,119,388	405,199,241	2,029,161
PHARMACEUTICALS	3254	399,563,423	236,855,827	1,240,073
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	345,366,386	195,503,004	747,062
PAINT, COATING & ADHESIVES	3255	36,744,949	26,627,964	128,591
SOAP, CLEANING COMPOUND & TOILETRIES	3256	202,015,469	107,686,314	521,614
OTHER CHEMICAL PRODUCTS	3259	161,683,330	113,391,276	580,630

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	864,069,332	532,088,756	2,498,003
NONMETALLIC MINERALS	327	789,639,282	616,341,152	2,977,985
PRIMARY METALS	331	616,061,730	450,705,472	1,888,974
IRON & STEEL MILLS	3311, 3312	225,440,439	143,633,458	660,152
ALUMINUM SMELTING	3313	209,864,855	188,864,758	660,370
OTHER NONFERROUS METALS	3314	38,687,738	37,729,033	182,521
FOUNDRIES	3315	142,068,698	80,478,223	385,931
FABRICATED METAL PRODUCTS	332	1,539,536,368	1,055,972,836	4,753,491
MACHINERY	333	1,509,114,677	799,621,175	3,810,669
FARM & CONSTRUCTION IMPLEMENTS	3331	111,502,817	63,031,683	305,727
INDUSTRIAL MACHINERY	3332	297,196,166	132,246,967	655,397
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,100,415,694	604,342,525	2,849,545
COMPUTERS & ELECTRONICS	334	2,501,901,169	1,322,685,328	6,169,856
COMPUTER HARDWARE	3341	127,383,208	30,836,417	170,252
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	166,057,761	76,825,935	375,492
AUDIO & VIDEO EQUIPMENT	3343	53,778,567	18,989,958	95,518
SEMICONDUCTORS	3344	791,448,441	393,230,380	1,706,040
INSTRUMENTS	3345	1,342,787,307	788,094,623	3,712,758
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	20,445,885	14,708,015	109,796
ELECTRICAL EQUIPMENT & APPLIANCES	335	665,470,744	287,563,494	1,350,578
LIGHTING EQUIPMENT	3351	163,325,849	30,566,691	152,246
HOUSEHOLD APPLIANCES	3352	3,323,900	2,234,445	10,798
OTHER ELECTRIC EQUIPMENT	3353, 3359	498,820,995	254,762,358	1,187,534
TRANSPORTATION EQUIPMENT	336	18,281,797,132	15,052,364,748	46,071,011
MOTOR VEHICLES & PARTS	3361, 3362, 3363	397,442,761	265,880,830	1,286,941
AIRCRAFT, AEROSPACE & PARTS	3364	17,457,497,291	14,496,739,173	43,336,225
SHIPS & BOATS	3366	400,249,430	267,827,686	1,341,122
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,607,650	21,917,059	106,723
FURNITURE & RELATED PRODUCTS	337	399,032,444	278,033,514	1,350,833
OTHER MANUFACTURING	339	1,049,221,201	623,753,377	2,958,672
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	128,136,343	78,093,847	396,004
DENTAL LABORATORIES	339116	39,567,678	36,034,659	221,828
SPORTING AND ATHLETIC GOODS	33992	174,252,793	56,304,444	286,246
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	707,264,387	453,320,427	2,054,594
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>39,420,872,768</u>	<u>28,444,508,617</u>	<u>133,050,779</u>
DURABLE GOODS	423	18,627,921,582	14,308,021,000	71,463,435
MOTOR VEHICLES & PARTS	4231	3,107,957,833	2,888,584,053	14,347,013
FURNITURE & HOME FURNISHINGS	4232	496,948,424	347,811,224	1,713,101
LUMBER & CONSTRUCTION MATERIALS	4233	2,113,981,910	1,512,445,170	7,182,466
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,339,525,369	2,606,410,518	13,409,098
METAL & MINERAL (except Petroleum)	4235	813,685,986	585,538,313	2,775,753
ELECTRICAL EQUIPMENT	4236	2,563,588,399	1,898,336,153	10,270,069
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	1,000,638,796	841,267,548	4,110,407
MACHINERY & EQUIPMENT	4238	3,416,671,820	2,725,034,823	12,813,040
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	352,188,703	196,185,201	976,941
TOY & HOBBY GOODS & SUPPLIES	423920	544,516,210	53,310,058	319,737
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	878,218,132	653,097,939	3,545,810
NONDURABLE GOODS:	424	20,518,519,286	13,998,385,292	60,441,577
PAPER & PAPER PRODUCTS	4241	700,455,191	544,297,035	2,523,625
DRUGS & SUNDRIES	4242	2,489,538,399	2,298,480,424	6,042,076
APPAREL	4243	1,172,123,168	371,698,300	1,832,048
FOOD PRODUCTS	4244	8,530,244,437	5,354,955,067	23,466,482
FARM PRODUCTS	4245	813,970,905	198,123,984	1,012,353
CHEMICALS & PLASTICS	4246	824,506,668	678,388,174	3,264,437
PETROLEUM PRODUCTS	4247	1,873,143,207	1,594,790,004	7,975,529
BEER & ALE	424810	263,585,324	245,419,262	1,188,408
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,158,540,979	818,826,880	4,041,412
FARM SUPPLIES	42491	753,579,679	498,096,729	2,487,572
TOBACCO & TOBACCO PRODUCTS	42494	399,836,512	312,244,603	1,506,973
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,538,994,817	1,083,064,830	5,100,662
ELECTRONIC MARKETS, AGENTS, BROKERS	425	274,431,900	138,102,325	1,145,767

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	35,343,607,039	30,562,296,399	151,483,721
MOTOR VEHICLES & PARTS	441	7,168,138,829	6,398,037,755	32,479,718
NEW & USED AUTO DEALERS	4411	5,537,058,543	4,988,972,481	25,503,866
RV, BOAT, MOTORCYCLE DEALERS	4412	713,660,544	613,105,808	3,116,425
AUTOMOTIVE PARTS & TIRES	4413	917,419,742	795,959,466	3,859,427
FURNITURE & HOME FURNISHINGS	442	909,419,585	823,405,623	3,961,767
ELECTRONICS & APPLIANCES	443	1,712,131,887	1,427,564,986	7,837,026
HOUSEHOLD APPLIANCES	443141	181,371,357	179,808,002	866,094
ELECTRONIC STORES	443142	1,530,760,530	1,247,756,984	6,970,932
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,581,066,572	2,440,230,066	11,703,921
BUILDING MATERIALS	4441	2,271,761,151	2,168,907,532	10,387,571
LAWN & GARDEN SUPPLIES	4442	309,305,421	271,322,534	1,316,350
FOOD & BEVERAGES (OFF-PREMISES)	445	4,229,015,033	3,977,504,606	18,940,616
GROCERY & CONVENIENCE STORES	4451	3,744,379,347	3,593,751,127	17,209,247
OTHER FOOD STORES/SPECIALTY FOODS	4452	350,739,572	272,663,211	1,195,176
BEER, WINE AND LIQUOR STORES	4453	133,896,114	111,090,268	536,193
DRUG STORES & PERSONAL CARE STORES	446	2,379,471,022	2,222,984,321	11,036,333
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,464,270,421	1,917,333,930	9,386,226
APPAREL & ACCESSORIES	448	1,406,114,747	1,197,833,885	5,727,549
CLOTHING STORES	4481	1,153,952,692	971,219,976	4,647,424
SHOE STORES	4482	109,293,613	102,801,383	485,040
JEWELRY & LUGGAGE STORES	4483	142,868,442	123,812,526	595,085
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	919,247,120	740,954,735	3,609,003
SPORTING GOODS	45111	568,592,204	476,722,945	2,307,269
HOBBY & TOY STORES	45112	124,394,192	98,477,588	471,750
SEWING SUPPLIES	45113	37,909,711	35,530,016	170,697
MUSICAL INSTRUMENTS	45114	38,156,599	33,632,251	170,632
BOOK, PERIODICAL & MUSIC STORES	45121	150,194,414	96,591,935	488,655
DEPARTMENT STORES	4521	832,284,857	811,766,460	3,903,200
GENERAL MERCHANDISE STORES	4529	5,961,603,429	4,996,208,085	23,858,424
E-COMMERCE & MAIL ORDER	4541	1,520,201,604	1,153,723,226	5,974,672
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,260,641,933	2,454,748,721	13,065,266
TRANSPORTATION	48-492	1,454,686,799	1,241,024,912	8,398,830
AIR TRANSPORTATION	481	28,034,536	20,411,839	190,818
RAILROADS	482	24,967,955	24,967,496	265,204
WATER TRANSPORTATION	483	53,209,919	37,428,474	154,007
TRUCK TRANSPORTATION	484	213,769,935	146,609,322	1,373,937
TRANSIT & GROUND PASSENGER TRANSPORT	485	50,042,245	40,092,825	522,562
PIPELINE TRANSPORTATION	486	13,856,265	13,103,116	70,941
SCENIC & SIGHTSEEING TRANSPORTATION	487	54,609,692	28,626,131	153,266
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	995,378,048	910,393,874	5,466,258
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	20,818,204	19,391,835	201,837
WAREHOUSING & STORAGE	493	233,471,381	208,670,462	1,178,402
INFORMATION	51	5,892,795,051	4,945,936,241	48,020,798
PUBLISHING (EXCEPT INTERNET)	511	1,161,300,778	669,760,331	5,081,208
NEWSPAPERS	51111	111,391,613	110,230,923	447,635
BOOKS & PERIODICALS	51112, 51113	110,548,088	82,813,144	538,037
SOFTWARE	5112	848,071,019	390,327,361	2,926,503
OTHER PUBLISHERS	51114, 51119	91,290,058	86,388,903	1,169,033
MOTION PICTURE PRODUCTION	512	246,655,543	204,910,037	2,582,815
RADIO & TV BROADCASTING, CABLE TV	515	497,878,291	409,535,790	5,067,870
TELEPHONE & TELECOMMUNICATIONS	517	3,032,377,768	2,986,589,681	26,984,746
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	576,968,591	342,299,287	4,235,187
OTHER INFORMATION SERVICES	519	377,614,080	332,841,115	4,068,972
FINANCE, INSURANCE, REAL ESTATE	52-53	11,671,587,018	9,074,271,118	106,233,927
BANKS & CREDIT UNIONS	522	4,792,154,597	3,870,684,955	54,571,398
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,572,861,559	1,268,288,344	13,703,914
INSURANCE AGENTS & BROKERS	524	2,056,701,051	955,625,377	8,147,189
REAL ESTATE AGENTS & BROKERS	531	1,469,538,611	1,413,084,231	20,073,534
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,628,483,184	1,417,667,005	7,598,567
LESSORS OF NONFINANCIAL INTANGIBLES	533	151,848,016	148,921,206	2,139,325

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>39,289,622,214</u>	<u>30,534,125,591</u>	<u>336,792,968</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>14,373,828,356</u>	<u>9,565,028,133</u>	<u>120,700,800</u>
LEGAL SERVICES	5411	1,220,324,148	1,134,702,285	16,282,328
ACCOUNTING SERVICES	5412	1,490,962,564	1,474,804,146	21,955,403
ARCHITECTURAL SERVICES	54131	464,580,526	347,277,487	5,153,478
ENGINEERING SERVICES	54133	1,540,982,064	1,263,495,464	12,641,479
OTHER RELATED SERVICES	54132, 54134-54138	175,671,036	153,078,402	2,070,338
SPECIALIZED DESIGN SERVICES	5414	230,850,747	199,608,127	1,993,232
COMPUTER SYSTEM DESIGN SERVICES	5415	5,000,312,769	2,200,573,533	24,601,874
CONSULTING SERVICES	5416	2,240,169,278	1,582,770,521	21,520,345
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	715,682,367	250,435,898	2,522,357
ADVERTISING & PUBLIC RELATIONS	5418	339,490,592	279,345,868	3,774,577
OTHER PROFESSIONAL SERVICES	5419	954,802,265	678,936,402	8,185,389
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>90,239,813</u>	<u>75,406,768</u>	<u>902,828</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,980,573,936	3,381,981,487	36,095,045
EMPLOYMENT SERVICES	5613	841,613,392	741,739,049	9,965,886
TRAVEL SERVICES	5615	289,180,322	176,336,186	1,194,985
INVESTIGATION & SECURITY SERVICES	5616	315,101,924	288,340,869	3,374,893
BUILDING SERVICES & JANITORIAL	5617	796,446,038	761,967,565	5,859,562
OTHER	5611, 5612, 5614, 5619	1,738,232,260	1,413,597,818	15,699,719
WASTE TREATMENT/ COLLECTION	562	1,011,938,135	943,344,016	9,613,084
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>617,828,051</u>	<u>289,752,395</u>	<u>3,483,593</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>10,596,505,447</u>	<u>8,320,475,561</u>	<u>116,019,805</u>
AMBULATORY HEALTH CARE SERVICES	621	5,253,280,941	4,533,088,828	64,221,987
PHYSICIANS	6211	2,119,633,389	1,722,764,756	25,504,360
DENTISTS	6212	880,994,063	871,700,665	13,036,246
OTHER HEALTH PRACTITIONERS	6213	738,989,702	709,521,278	9,634,506
OUTPATIENT CARE CENTERS	6214	818,789,314	615,440,749	8,467,881
MEDICAL & DIAGNOSTIC LABORATORIES	6215	248,276,836	182,737,283	2,726,360
HOME HEALTH CARE	6216	299,174,871	291,678,167	2,785,343
OTHER AMBULATORY HEALTH CARE	6219	147,422,766	139,245,930	2,067,291
HOSPITALS	622	4,383,310,310	3,036,867,753	44,032,450
NURSING & RETIREMENT HOMES	623	607,693,994	549,992,609	5,475,359
SOCIAL SERVICES & DAY CARE	624	352,220,202	200,526,371	2,290,009
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>1,044,501,367</u>	<u>828,499,521</u>	<u>8,252,684</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	470,522,859	336,963,891	4,438,434
MUSEUMS, HISTORICAL SITES, ETC.	712	38,717,102	14,160,570	154,980
AMUSEMENT, GAMBLING, RECREATION	713	535,261,406	477,375,060	3,659,270
ACCOMMODATIONS	721	1,246,248,341	1,194,990,667	6,206,585
RESTAURANTS, FOOD SERVICES	7223, 7225	3,751,386,644	3,684,094,876	18,615,803
DRINKING PLACES	7224	258,685,787	235,876,655	1,336,164
AUTO REPAIR & SERVICES	8111	733,543,666	716,166,586	3,489,822
OTHER REPAIR SERVICES	8112, 8113, 8114	545,561,195	396,717,498	2,041,861
PERSONAL SERVICES	812	777,865,054	738,682,255	8,015,946
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	307,437,727	297,517,887	3,972,744
DEATH CARE SERVICES	8122	55,112,292	54,170,317	643,854
LAUNDRY & DRY CLEANING	8123	114,755,203	111,868,533	701,641
OTHER PERSONAL SERVICES	8129	300,559,832	275,125,518	2,697,707
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	173,705,967	84,610,549	1,024,503
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>89,230,802</u>	<u>80,518,971</u>	<u>1,005,754</u>
TOTAL ALL INDUSTRIES		194,035,727,274	150,931,266,370	982,206,003