

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$774,911,669	\$499,277,564	\$2,629,846
CROP & ANIMAL PRODUCTION	111,112	265,332,969	132,629,286	696,053
FORESTRY & LOGGING	113	348,295,337	265,247,795	1,026,341
FISHING & HUNTING	114	48,708,229	23,501,332	125,858
AG & FORESTRY SUPPORT ACTIVITIES	115	112,575,134	77,899,151	781,594
MINING	21	118,579,451	103,595,443	566,772
SAND & GRAVEL, QUARRYING	2123	79,970,514	70,202,512	381,447
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	38,608,937	33,392,931	185,325
UTILITIES	22	609,234,337	467,111,689	6,360,043
HYDROELECTRIC POWER GENERATION	221111	6,141,989	5,547,544	62,922
ALTERNATIVE POWER GENERATION	221114-221117	3,790,761	3,790,761	27,459
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	4,406,002	3,795,306	39,084
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	121,521,935	102,195,438	1,193,478
NATURAL GAS DISTRIBUTION	2212	86,932,442	15,256,293	124,889
WATER & SEWER	2213	386,441,208	336,526,347	4,912,211
CONSTRUCTION	23	11,636,390,809	10,572,779,324	52,082,553
RESIDENTIAL BUILDING & REMODELING	2361	1,929,160,372	1,840,685,567	9,114,598
NONRESIDENTIAL BUILDING	2362	3,039,025,430	2,762,029,985	13,218,272
HEAVY CONSTRUCTION & HIGHWAYS	237	1,103,604,087	975,883,245	5,040,941
SPECIAL TRADE CONTRACTORS	238	5,564,600,920	4,994,180,527	24,708,742
ELECTRICAL	23821	1,174,733,412	1,041,664,680	5,359,993
PLUMBING & HEATING	23822	1,096,438,300	1,014,744,173	4,995,259
PAINTING	23832	177,821,686	165,633,284	797,325
MASONRY/DRYWALL	23814, 23831	340,622,923	312,723,930	1,504,383
ROOFING	23816	236,519,625	222,110,724	1,059,277
OTHER CONTRACTORS	238 not listed above	2,538,464,974	2,237,303,736	10,992,505
MANUFACTURING	31-33	40,905,161,093	28,662,562,033	107,596,746
FOOD PRODUCTS	311	4,202,382,017	1,752,064,754	6,513,511
MILLING OF GRAINS	3112	244,054,797	149,727,128	687,403
FRUITS & VEGETABLES	3114	941,626,456	128,719,722	573,846
DAIRY PRODUCTS	3115	565,327,533	90,812,799	440,292
MEAT PRODUCTS	3116	547,445,289	544,605,337	813,962
SEAFOOD PRODUCTS	3117	723,701,982	110,104,996	517,991
BAKERY PRODUCTS	3118	421,874,742	217,793,653	1,051,884
OTHER FOOD ITEMS	3111, 3113, 3119	758,351,218	510,301,119	2,428,133
BEVERAGES	312	610,980,628	358,191,349	1,741,711
TEXTILES	313,314	184,462,223	105,436,198	510,299
APPAREL	315	42,006,366	26,699,385	129,897
LEATHER & ALLIED PRODUCTS	316	35,518,527	17,455,346	84,643
LUMBER & WOOD PRODUCTS	321	2,068,376,175	1,238,110,030	5,075,056
SAWMILLS	3211	788,862,121	467,289,725	1,684,253
PLYWOOD & TRUSSES	3212	328,777,887	199,296,358	790,747
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	950,736,167	571,523,947	2,600,056
PAPER PRODUCTS	322	1,561,902,151	915,416,447	3,560,561
PULP & PAPER MILLS	3221	1,149,481,388	628,687,591	2,225,873
OTHER PAPER PRODUCTS	3222	412,420,763	286,728,856	1,334,688
COMMERCIAL PRINTING	323	222,939,143	172,828,007	861,251
PETROLEUM & COAL PRODUCTS	324	3,224,697,457	2,928,020,966	14,225,871
PETROLEUM REFINING	32411	3,075,295,036	2,839,249,155	13,795,072
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	149,402,421	88,771,811	430,799
CHEMICALS	325	1,825,858,000	999,399,790	4,691,746
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	634,750,447	315,333,651	1,559,783
PHARMACEUTICALS	3254	375,643,863	209,936,378	1,055,349
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	369,845,115	212,072,898	788,955
PAINT, COATING & ADHESIVES	3255	30,221,839	20,477,637	99,020
SOAP, CLEANING COMPOUND & TOILETRIES	3256	216,304,208	114,701,638	555,011
OTHER CHEMICAL PRODUCTS	3259	199,092,528	126,877,588	633,628

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		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	791,299,213	484,279,572	2,258,108
NONMETALLIC MINERALS	327	676,149,918	515,191,870	2,474,339
PRIMARY METALS	331	592,494,652	424,272,731	1,760,108
IRON & STEEL MILLS	3311, 3312	196,539,607	123,724,454	562,226
ALUMINUM SMELTING	3313	183,347,381	162,316,908	533,579
OTHER NONFERROUS METALS	3314	46,253,583	45,156,268	218,500
FOUNDRIES	3315	166,354,081	93,075,101	445,803
FABRICATED METAL PRODUCTS	332	1,450,263,875	1,007,122,072	4,516,739
MACHINERY	333	1,504,026,878	820,792,054	3,893,378
FARM & CONSTRUCTION IMPLEMENTS	3331	119,358,839	68,505,317	331,566
INDUSTRIAL MACHINERY	3332	289,382,572	137,231,479	673,686
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,095,285,467	615,055,258	2,888,126
COMPUTERS & ELECTRONICS	334	2,490,160,678	1,353,442,111	6,470,685
COMPUTER HARDWARE	3341	142,591,959	22,162,746	129,759
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	137,100,880	63,871,231	313,102
AUDIO & VIDEO EQUIPMENT	3343	48,475,973	23,042,926	114,963
SEMICONDUCTORS	3344	732,888,259	380,579,124	1,725,890
INSTRUMENTS	3345	1,406,731,882	846,988,067	4,060,755
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	22,371,725	16,798,017	126,216
ELECTRICAL EQUIPMENT & APPLIANCES	335	639,753,543	284,669,150	1,324,612
LIGHTING EQUIPMENT	3351	157,177,270	27,244,527	133,202
HOUSEHOLD APPLIANCES	3352	4,031,904	2,855,021	13,707
OTHER ELECTRIC EQUIPMENT	3353, 3359	478,544,369	254,569,602	1,177,703
TRANSPORTATION EQUIPMENT	336	17,413,483,454	14,421,575,479	43,502,680
MOTOR VEHICLES & PARTS	3361, 3362, 3363	397,284,100	267,269,243	1,294,966
AIRCRAFT, AEROSPACE & PARTS	3364	16,618,676,121	13,872,591,292	40,819,322
SHIPS & BOATS	3366	367,965,014	256,801,638	1,267,298
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	29,558,219	24,913,306	121,094
FURNITURE & RELATED PRODUCTS	337	374,799,912	267,758,851	1,298,651
OTHER MANUFACTURING	339	993,606,283	569,835,871	2,702,900
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	116,658,821	72,542,362	367,755
DENTAL LABORATORIES	339116	43,279,617	39,594,025	247,076
SPORTING AND ATHLETIC GOODS	33992	206,799,939	52,758,301	271,516
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	626,867,906	404,941,183	1,816,553
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>36,372,709,673</u>	<u>25,669,126,542</u>	<u>120,434,439</u>
DURABLE GOODS	423	17,816,200,902	13,230,409,877	66,534,406
MOTOR VEHICLES & PARTS	4231	2,951,363,510	2,736,417,426	13,578,976
FURNITURE & HOME FURNISHINGS	4232	413,329,488	281,099,474	1,391,589
LUMBER & CONSTRUCTION MATERIALS	4233	1,643,747,433	1,166,574,402	5,719,093
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,158,161,718	2,448,142,646	12,799,364
METAL & MINERAL (except Petroleum)	4235	688,062,620	522,495,373	2,482,370
ELECTRICAL EQUIPMENT	4236	2,303,694,912	1,752,049,809	9,534,286
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	885,478,277	743,384,877	3,612,624
MACHINERY & EQUIPMENT	4238	3,916,671,454	2,722,715,452	12,800,785
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	358,152,343	198,300,019	991,061
TOY & HOBBY GOODS & SUPPLIES	423920	670,774,618	34,973,496	205,898
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	826,764,529	624,256,903	3,418,360
NONDURABLE GOODS:	424	18,293,899,330	12,290,875,002	52,685,016
PAPER & PAPER PRODUCTS	4241	640,725,365	487,414,394	2,261,710
DRUGS & SUNDRIES	4242	2,336,977,050	2,114,032,627	5,544,039
APPAREL	4243	1,043,603,285	329,204,893	1,620,519
FOOD PRODUCTS	4244	7,589,248,624	4,825,228,699	21,125,530
FARM PRODUCTS	4245	961,326,714	183,755,109	906,665
CHEMICALS & PLASTICS	4246	833,390,470	686,213,383	3,311,118
PETROLEUM PRODUCTS	4247	1,251,952,849	1,031,559,805	5,234,717
BEER & ALE	424810	221,817,793	208,081,520	1,007,710
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	914,429,068	658,914,717	3,206,211
FARM SUPPLIES	42491	803,783,727	551,911,082	2,747,671
TOBACCO & TOBACCO PRODUCTS	42494	325,098,465	258,863,571	1,250,002
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,371,545,920	955,695,202	4,469,124
ELECTRONIC MARKETS, AGENTS, BROKERS	425	262,609,441	147,841,663	1,215,017

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	30,860,321,476	26,393,031,084	131,432,209
MOTOR VEHICLES & PARTS	441	6,416,445,084	5,714,232,320	29,051,733
NEW & USED AUTO DEALERS	4411	5,039,996,257	4,538,272,358	23,213,640
RV, BOAT, MOTORCYCLE DEALERS	4412	527,938,571	447,890,864	2,290,117
AUTOMOTIVE PARTS & TIRES	4413	848,510,256	728,069,098	3,547,976
FURNITURE & HOME FURNISHINGS	442	793,878,944	725,555,060	3,521,981
ELECTRONICS & APPLIANCES	443	1,379,664,362	1,181,443,981	6,531,016
HOUSEHOLD APPLIANCES	443141	125,942,132	124,081,500	601,988
ELECTRONIC STORES	443142	1,253,722,230	1,057,362,481	5,929,028
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,035,076,385	1,897,987,428	9,107,482
BUILDING MATERIALS	4441	1,755,407,701	1,665,872,795	7,988,456
LAWN & GARDEN SUPPLIES	4442	279,668,684	232,114,633	1,119,026
FOOD & BEVERAGES (OFF-PREMISES)	445	3,919,110,846	3,690,406,428	17,594,616
GROCERY & CONVENIENCE STORES	4451	3,494,956,087	3,351,626,933	16,087,899
OTHER FOOD STORES/SPECIALTY FOODS	4452	310,078,424	245,937,079	1,060,385
BEER, WINE AND LIQUOR STORES	4453	114,076,335	92,842,416	446,332
DRUG STORES & PERSONAL CARE STORES	446	2,182,743,005	2,033,497,927	10,073,490
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,816,730,972	1,396,294,509	7,006,202
APPAREL & ACCESSORIES	448	1,140,485,662	926,567,795	4,447,546
CLOTHING STORES	4481	909,273,854	719,882,316	3,461,042
SHOE STORES	4482	90,365,836	85,562,327	403,942
JEWELRY & LUGGAGE STORES	4483	140,845,972	121,123,152	582,562
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	828,310,557	646,052,386	3,168,976
SPORTING GOODS	45111	512,332,709	403,115,578	1,984,143
HOBBY & TOY STORES	45112	111,874,802	93,717,821	444,190
SEWING SUPPLIES	45113	39,209,879	36,743,278	176,835
MUSICAL INSTRUMENTS	45114	35,747,753	31,692,995	162,851
BOOK, PERIODICAL & MUSIC STORES	45121	129,145,414	80,782,714	400,957
DEPARTMENT STORES	4521	745,814,765	725,957,286	3,489,771
GENERAL MERCHANDISE STORES	4529	5,084,866,800	4,153,487,504	19,869,891
E-COMMERCE & MAIL ORDER	4541	1,419,463,225	1,009,605,071	5,338,033
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,097,730,869	2,291,943,389	12,231,472
TRANSPORTATION	48-492	1,190,066,689	1,052,041,258	6,945,312
AIR TRANSPORTATION	481	17,608,648	17,129,927	158,673
RAILROADS	482	28,168,882	28,168,882	287,673
WATER TRANSPORTATION	483	36,171,509	28,435,367	90,355
TRUCK TRANSPORTATION	484	170,187,345	118,381,466	1,096,371
TRANSIT & GROUND PASSENGER TRANSPORT	485	50,574,183	42,072,751	557,741
PIPELINE TRANSPORTATION	486	5,757,943	5,146,427	30,346
SCENIC & SIGHTSEEING TRANSPORTATION	487	13,548,884	7,407,868	51,888
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	849,290,092	787,229,787	4,486,311
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	18,759,203	18,068,783	185,954
WAREHOUSING & STORAGE	493	210,159,589	192,385,930	1,010,257
INFORMATION	51	5,826,458,531	4,864,952,922	47,166,190
PUBLISHING (EXCEPT INTERNET)	511	1,157,653,733	650,636,921	4,715,233
NEWSPAPERS	51111	110,660,448	109,386,842	445,209
BOOKS & PERIODICALS	51112, 51113	100,975,188	77,875,719	532,244
SOFTWARE	5112	863,717,236	386,408,037	2,726,615
OTHER PUBLISHERS	51114, 51119	82,300,861	76,966,323	1,011,165
MOTION PICTURE PRODUCTION	512	235,903,218	200,330,694	2,459,484
RADIO & TV BROADCASTING, CABLE TV	515	609,064,516	527,987,094	6,929,470
TELEPHONE & TELECOMMUNICATIONS	517	2,920,952,053	2,827,713,998	24,871,272
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	530,247,790	346,753,202	4,263,346
OTHER INFORMATION SERVICES	519	372,637,221	311,531,013	3,927,385
FINANCE, INSURANCE, REAL ESTATE	52-53	10,107,686,269	7,780,933,890	90,063,440
BANKS & CREDIT UNIONS	522	4,157,641,126	3,428,234,828	47,951,710
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,409,595,246	1,078,110,241	11,635,452
INSURANCE AGENTS & BROKERS	524	1,929,970,391	902,146,784	7,497,307
REAL ESTATE AGENTS & BROKERS	531	1,116,639,761	1,069,933,552	14,956,871
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,368,905,590	1,181,848,829	6,235,892
LESSORS OF NONFINANCIAL INTANGIBLES	533	124,934,155	120,659,656	1,786,208

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<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>36,349,471,651</u>	<u>28,336,141,487</u>	<u>319,334,650</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>13,116,974,805</u>	<u>9,199,289,618</u>	<u>116,241,270</u>
LEGAL SERVICES	5411	1,131,456,351	1,054,363,828	15,349,718
ACCOUNTING SERVICES	5412	1,569,681,476	1,553,583,622	23,096,296
ARCHITECTURAL SERVICES	54131	384,056,485	320,950,869	4,773,486
ENGINEERING SERVICES	54133	1,447,478,118	1,190,956,991	11,996,207
OTHER RELATED SERVICES	54132, 54134-54138	162,929,387	146,351,519	1,982,896
SPECIALIZED DESIGN SERVICES	5414	206,337,075	177,594,708	1,843,710
COMPUTER SYSTEM DESIGN SERVICES	5415	4,446,961,810	2,214,348,833	24,392,409
CONSULTING SERVICES	5416	2,010,448,035	1,430,229,367	19,247,295
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	544,205,763	253,476,454	2,731,390
ADVERTISING & PUBLIC RELATIONS	5418	314,588,175	255,267,181	3,479,302
OTHER PROFESSIONAL SERVICES	5419	898,832,130	602,166,246	7,348,561
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>476,806,861</u>	<u>78,615,144</u>	<u>947,664</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,550,229,432	3,032,478,953	32,451,488
EMPLOYMENT SERVICES	5613	733,323,472	652,466,492	8,759,420
TRAVEL SERVICES	5615	169,852,449	132,840,828	921,379
INVESTIGATION & SECURITY SERVICES	5616	268,999,751	248,516,686	2,879,241
BUILDING SERVICES & JANITORIAL	5617	647,557,858	626,768,958	5,161,894
OTHER	5611, 5612, 5614, 5619	1,730,495,902	1,371,885,989	14,729,554
WASTE TREATMENT/ COLLECTION	562	861,118,359	793,725,687	8,457,823
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>564,925,494</u>	<u>267,712,030</u>	<u>3,345,134</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>10,710,468,251</u>	<u>8,416,789,486</u>	<u>117,110,615</u>
AMBULATORY HEALTH CARE SERVICES	621	5,433,890,888	4,580,949,184	64,379,294
PHYSICIANS	6211	2,142,310,396	1,713,090,917	25,380,862
DENTISTS	6212	915,494,228	906,106,872	13,554,900
OTHER HEALTH PRACTITIONERS	6213	739,786,254	688,306,398	9,371,833
OUTPATIENT CARE CENTERS	6214	811,487,833	618,722,082	8,474,557
MEDICAL & DIAGNOSTIC LABORATORIES	6215	307,461,462	188,639,069	2,815,517
HOME HEALTH CARE	6216	289,481,071	276,546,120	2,639,653
OTHER AMBULATORY HEALTH CARE	6219	227,869,644	189,537,726	2,141,972
HOSPITALS	622	4,378,360,026	3,108,453,068	45,161,315
NURSING & RETIREMENT HOMES	623	596,417,857	535,161,125	5,366,248
SOCIAL SERVICES & DAY CARE	624	301,799,480	192,226,109	2,203,758
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>688,291,740</u>	<u>583,491,909</u>	<u>5,169,018</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	188,760,606	140,618,623	1,793,154
MUSEUMS, HISTORICAL SITES, ETC.	712	15,605,099	5,750,514	56,195
AMUSEMENT, GAMBLING, RECREATION	713	483,926,035	437,122,772	3,319,669
ACCOMMODATIONS	721	706,758,353	675,693,117	3,625,269
RESTAURANTS, FOOD SERVICES	7223, 7225	3,217,162,471	3,156,870,656	15,994,273
DRINKING PLACES	7224	229,666,718	206,572,641	1,211,546
AUTO REPAIR & SERVICES	8111	698,097,614	679,307,734	3,310,039
OTHER REPAIR SERVICES	8112, 8113, 8114	534,024,288	382,053,814	1,994,887
PERSONAL SERVICES	812	749,614,554	709,586,500	7,481,729
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	284,414,025	272,428,396	3,584,045
DEATH CARE SERVICES	8122	54,183,623	53,282,609	613,447
LAUNDRY & DRY CLEANING	8123	109,263,649	106,688,047	677,052
OTHER PERSONAL SERVICES	8129	301,753,257	277,187,448	2,607,185
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	166,936,839	81,934,253	1,007,960
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>79,840,923</u>	<u>73,464,996</u>	<u>1,007,359</u>
TOTAL ALL INDUSTRIES		174,962,596,288	134,595,384,217	885,643,881

NOTE:

A change in the filing requirements became effective July 1, 2015 on the exemption from business and occupation tax on certain manufacturing dairy, fruit and vegetable, and seafood products. Manufacturers must now report their income on the combined excise tax return. This is reflected in the reporting primarily on NAICS 3114, 3115 and 3117.

The manufacturers also take a deduction for the exempt amounts, resulting in no taxable activity.