

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
1ST QUARTER, 2017

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$811,420,337</u>	<u>\$489,996,715</u>	<u>\$2,530,247</u>
CROP & ANIMAL PRODUCTION	111,112	281,473,369	144,337,315	722,767
FORESTRY & LOGGING	113	343,206,842	244,840,686	922,409
FISHING & HUNTING	114	63,271,238	25,127,441	137,454
AG & FORESTRY SUPPORT ACTIVITIES	115	123,468,888	75,691,273	747,617
<u>MINING</u>	<u>21</u>	<u>123,728,015</u>	<u>94,816,103</u>	<u>521,587</u>
SAND & GRAVEL, QUARRYING	2123	81,527,511	71,286,215	395,255
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	42,200,504	23,529,888	126,332
<u>UTILITIES</u>	<u>22</u>	<u>679,905,169</u>	<u>514,896,498</u>	<u>6,956,515</u>
HYDROELECTRIC POWER GENERATION	221111	6,581,439	6,092,937	67,809
ALTERNATIVE POWER GENERATION	221114-221117	3,378,148	3,265,588	24,332
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	3,441,026	3,090,215	25,458
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	141,102,318	120,715,975	1,462,922
NATURAL GAS DISTRIBUTION	2212	112,940,988	23,526,013	146,240
WATER & SEWER	2213	412,461,250	358,205,770	5,229,754
<u>CONSTRUCTION</u>	<u>23</u>	<u>12,937,557,228</u>	<u>11,674,201,830</u>	<u>57,061,750</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,200,090,679	2,077,691,473	10,153,999
NONRESIDENTIAL BUILDING	2362	3,529,858,294	3,178,787,551	15,161,459
HEAVY CONSTRUCTION & HIGHWAYS	237	1,130,698,824	1,002,459,929	5,115,859
SPECIAL TRADE CONTRACTORS	238	6,076,909,431	5,415,262,877	26,630,433
ELECTRICAL	23821	1,285,526,048	1,136,291,070	5,700,500
PLUMBING & HEATING	23822	1,205,589,255	1,117,541,156	5,462,048
PAINTING	23832	192,213,666	183,008,858	885,792
MASONRY/DRYWALL	23814, 23831	383,692,713	361,753,868	1,739,874
ROOFING	23816	238,195,195	225,162,287	1,080,541
OTHER CONTRACTORS	238 not listed above	2,771,692,554	2,391,505,638	11,761,678
<u>MANUFACTURING</u>	<u>31-33</u>	<u>42,041,763,014</u>	<u>28,854,648,345</u>	<u>111,040,519</u>
FOOD PRODUCTS	311	4,401,034,077	1,742,516,758	6,572,988
MILLING OF GRAINS	3112	213,970,258	133,384,885	612,650
FRUITS & VEGETABLES	3114	1,011,244,971	132,174,957	609,461
DAIRY PRODUCTS	3115	599,795,219	84,428,640	409,040
MEAT PRODUCTS	3116	519,557,848	516,954,946	799,713
SEAFOOD PRODUCTS	3117	810,473,145	115,174,042	576,320
BAKERY PRODUCTS	3118	412,110,102	214,578,602	1,036,343
OTHER FOOD ITEMS	3111, 3113, 3119	833,882,534	545,820,686	2,529,461
BEVERAGES	312	646,847,366	384,842,636	1,880,284
TEXTILES	313,314	182,935,480	104,546,006	506,405
APPAREL	315	47,693,630	29,157,401	141,938
LEATHER & ALLIED PRODUCTS	316	34,290,562	17,074,594	83,523
LUMBER & WOOD PRODUCTS	321	1,867,233,367	1,123,389,339	4,412,817
SAWMILLS	3211	768,730,518	461,718,218	1,654,588
PLYWOOD & TRUSSES	3212	283,847,162	172,324,754	696,720
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	814,655,687	489,346,367	2,061,509
PAPER PRODUCTS	322	1,645,267,879	946,622,332	3,687,751
PULP & PAPER MILLS	3221	1,227,757,743	655,180,142	2,330,680
OTHER PAPER PRODUCTS	3222	417,510,136	291,442,190	1,357,071
COMMERCIAL PRINTING	323	215,098,171	162,470,023	804,751
PETROLEUM & COAL PRODUCTS	324	4,746,811,820	4,388,956,511	21,347,716
PETROLEUM REFINING	32411	4,602,987,308	4,297,813,772	20,901,571
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	143,824,512	91,142,739	446,145
CHEMICALS	325	1,750,863,057	969,596,791	4,549,493
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	656,351,862	319,988,269	1,580,534
PHARMACEUTICALS	3254	371,895,980	214,958,302	1,068,582
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	352,115,886	202,080,275	761,780
PAINT, COATING & ADHESIVES	3255	28,203,258	19,017,381	92,077
SOAP, CLEANING COMPOUND & TOILETRIES	3256	196,621,993	101,839,435	493,180
OTHER CHEMICAL PRODUCTS	3259	145,674,078	111,713,129	553,340

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	806,499,069	482,276,093	2,252,566
NONMETALLIC MINERALS	327	660,963,574	479,829,461	2,295,992
PRIMARY METALS	331	627,994,605	443,739,812	1,847,121
IRON & STEEL MILLS	3311, 3312	227,757,067	143,890,389	656,260
ALUMINUM SMELTING	3313	190,650,183	166,644,129	553,631
OTHER NONFERROUS METALS	3314	38,393,353	37,349,897	180,743
FOUNDRIES	3315	171,194,002	95,855,397	456,487
FABRICATED METAL PRODUCTS	332	1,469,909,086	986,432,721	4,447,396
MACHINERY	333	1,571,649,237	834,606,129	4,010,326
FARM & CONSTRUCTION IMPLEMENTS	3331	122,153,290	71,272,714	344,076
INDUSTRIAL MACHINERY	3332	327,971,582	150,263,797	768,854
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,121,524,365	613,069,618	2,897,396
COMPUTERS & ELECTRONICS	334	2,612,207,926	1,344,139,594	6,478,321
COMPUTER HARDWARE	3341	104,825,784	31,402,876	182,221
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	140,172,675	68,297,320	336,290
AUDIO & VIDEO EQUIPMENT	3343	30,157,438	14,717,921	74,176
SEMICONDUCTORS	3344	771,279,245	373,847,290	1,536,726
INSTRUMENTS	3345	1,543,948,640	839,436,196	4,240,599
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	21,824,144	16,437,991	108,309
ELECTRICAL EQUIPMENT & APPLIANCES	335	727,019,651	290,817,902	1,378,236
LIGHTING EQUIPMENT	3351	174,045,975	31,398,859	156,380
HOUSEHOLD APPLIANCES	3352	2,626,913	1,662,725	8,037
OTHER ELECTRIC EQUIPMENT	3353, 3359	550,346,763	257,756,318	1,213,819
TRANSPORTATION EQUIPMENT	336	16,433,898,515	13,169,511,978	39,819,316
MOTOR VEHICLES & PARTS	3361, 3362, 3363	327,081,697	236,928,258	1,147,279
AIRCRAFT, AEROSPACE & PARTS	3364	15,726,725,293	12,660,835,063	37,323,956
SHIPS & BOATS	3366	349,516,388	246,865,280	1,226,848
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	30,575,137	24,883,377	121,233
FURNITURE & RELATED PRODUCTS	337	368,136,223	260,864,583	1,258,540
OTHER MANUFACTURING	339	1,225,409,719	693,257,681	3,265,039
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	118,899,589	72,736,026	370,151
DENTAL LABORATORIES	339116	44,320,661	39,490,859	241,343
SPORTING AND ATHLETIC GOODS	33992	211,661,535	57,891,069	301,698
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	850,527,934	523,139,727	2,351,847
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>37,030,289,671</u>	<u>26,610,224,665</u>	<u>123,782,330</u>
DURABLE GOODS	423	17,807,731,384	13,479,973,518	66,845,881
MOTOR VEHICLES & PARTS	4231	3,083,183,343	2,849,138,804	14,114,571
FURNITURE & HOME FURNISHINGS	4232	463,837,577	315,706,717	1,555,605
LUMBER & CONSTRUCTION MATERIALS	4233	1,880,425,856	1,307,817,650	6,209,964
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	2,980,047,808	2,374,270,275	12,485,014
METAL & MINERAL (except Petroleum)	4235	785,932,490	584,670,961	2,769,063
ELECTRICAL EQUIPMENT	4236	2,370,396,142	1,775,261,605	9,031,854
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	945,726,010	789,360,441	3,848,394
MACHINERY & EQUIPMENT	4238	3,206,585,450	2,610,139,480	12,180,945
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	323,048,668	168,776,959	837,993
TOY & HOBBY GOODS & SUPPLIES	423920	874,585,702	55,188,105	312,485
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	893,962,338	649,642,521	3,499,993
NONDURABLE GOODS:	424	18,957,085,851	12,982,917,792	55,714,610
PAPER & PAPER PRODUCTS	4241	626,147,862	484,844,976	2,245,564
DRUGS & SUNDRIES	4242	2,262,478,209	2,086,650,302	5,284,735
APPAREL	4243	1,006,971,530	316,064,226	1,560,262
FOOD PRODUCTS	4244	7,704,455,695	4,868,624,922	21,188,169
FARM PRODUCTS	4245	904,770,552	184,273,989	928,007
CHEMICALS & PLASTICS	4246	838,420,915	657,888,050	3,160,542
PETROLEUM PRODUCTS	4247	1,884,102,120	1,641,814,630	8,186,081
BEER & ALE	424810	220,487,300	210,271,179	1,019,356
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	940,002,413	675,235,505	3,285,278
FARM SUPPLIES	42491	857,008,561	564,719,558	2,777,224
TOBACCO & TOBACCO PRODUCTS	42494	348,403,554	274,439,663	1,324,877
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,363,837,140	1,018,090,792	4,754,515
ELECTRONIC MARKETS, AGENTS, BROKERS	425	265,472,436	147,333,355	1,221,839

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		GROSS	TAXABLE	
<b>RETAIL TRADE</b>	<b>44-45</b>	<b>32,342,134,868</b>	<b>27,797,957,741</b>	<b>138,627,400</b>
MOTOR VEHICLES & PARTS	441	6,716,882,460	5,963,647,179	30,400,848
NEW & USED AUTO DEALERS	4411	5,257,596,912	4,720,332,748	24,252,226
RV, BOAT, MOTORCYCLE DEALERS	4412	566,921,108	476,747,702	2,434,845
AUTOMOTIVE PARTS & TIRES	4413	892,364,440	766,566,729	3,713,777
FURNITURE & HOME FURNISHINGS	442	826,709,043	743,779,658	3,588,167
ELECTRONICS & APPLIANCES	443	1,539,645,921	1,300,942,790	7,293,422
HOUSEHOLD APPLIANCES	443141	172,738,140	170,708,316	822,125
ELECTRONIC STORES	443142	1,366,907,781	1,130,234,474	6,471,297
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,149,605,245	1,996,409,739	9,554,049
BUILDING MATERIALS	4441	1,827,619,655	1,729,517,606	8,263,762
LAWN & GARDEN SUPPLIES	4442	321,985,590	266,892,133	1,290,287
FOOD & BEVERAGES (OFF-PREMISES)	445	4,028,070,881	3,794,483,994	18,172,895
GROCERY & CONVENIENCE STORES	4451	3,606,497,174	3,462,363,557	16,641,379
OTHER FOOD STORES/SPECIALTY FOODS	4452	303,781,541	235,559,675	1,047,934
BEER, WINE AND LIQUOR STORES	4453	117,792,166	96,560,762	483,582
DRUG STORES & PERSONAL CARE STORES	446	2,440,376,168	2,264,515,283	11,292,249
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,145,244,160	1,682,168,045	8,239,616
APPAREL & ACCESSORIES	448	1,134,115,711	935,674,754	4,539,572
CLOTHING STORES	4481	915,618,405	739,779,910	3,603,931
SHOE STORES	4482	83,452,078	78,551,191	370,654
JEWELRY & LUGGAGE STORES	4483	135,045,228	117,343,653	564,987
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	953,802,812	618,252,256	3,056,749
SPORTING GOODS	45111	462,388,794	385,611,977	1,900,538
HOBBY & TOY STORES	45112	296,441,869	92,713,109	452,346
SEWING SUPPLIES	45113	37,161,949	34,695,412	167,036
MUSICAL INSTRUMENTS	45114	37,619,404	32,997,248	170,592
BOOK, PERIODICAL & MUSIC STORES	45121	120,190,796	72,234,510	366,237
DEPARTMENT STORES	4521	715,485,947	693,420,057	3,331,436
GENERAL MERCHANDISE STORES	4529	5,082,416,432	4,294,080,711	20,568,059
E-COMMERCE & MAIL ORDER	4541	1,370,670,433	1,098,199,346	5,718,800
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,239,109,655	2,412,383,929	12,871,538
<b>TRANSPORTATION</b>	<b>48-492</b>	<b>1,219,630,561</b>	<b>1,087,519,309</b>	<b>7,269,563</b>
AIR TRANSPORTATION	481	16,832,172	16,518,025	169,765
RAILROADS	482	28,296,840	28,296,840	296,267
WATER TRANSPORTATION	483	38,226,093	32,157,436	111,060
TRUCK TRANSPORTATION	484	150,775,707	127,123,170	1,118,465
TRANSIT & GROUND PASSENGER TRANSPORT	485	54,639,945	43,896,573	581,814
PIPELINE TRANSPORTATION	486	3,165,539	2,515,289	15,440
SCENIC & SIGHTSEEING TRANSPORTATION	487	16,724,321	8,327,033	55,719
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	886,798,345	807,620,001	4,703,607
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	24,171,599	21,064,942	217,426
WAREHOUSING & STORAGE	493	228,036,913	196,213,290	1,031,460
<b>INFORMATION</b>	<b>51</b>	<b>5,915,852,655</b>	<b>5,064,206,235</b>	<b>50,565,963</b>
PUBLISHING (EXCEPT INTERNET)	511	1,147,664,359	721,949,467	5,834,222
NEWSPAPERS	51111	103,832,754	102,596,248	415,896
BOOKS & PERIODICALS	51112, 51113	99,505,207	78,437,989	572,110
SOFTWARE	5112	848,054,928	449,407,812	3,592,145
OTHER PUBLISHERS	51114, 51119	96,271,470	91,507,418	1,254,071
MOTION PICTURE PRODUCTION	512	275,428,945	238,875,000	3,102,582
RADIO & TV BROADCASTING, CABLE TV	515	499,030,664	420,595,998	5,386,381
TELEPHONE & TELECOMMUNICATIONS	517	3,012,177,453	2,963,176,926	27,311,075
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	580,156,835	367,670,209	4,599,281
OTHER INFORMATION SERVICES	519	401,394,399	351,938,635	4,332,422
<b>FINANCE, INSURANCE, REAL ESTATE</b>	<b>52-53</b>	<b>11,697,740,984</b>	<b>8,425,107,588</b>	<b>98,375,531</b>
BANKS & CREDIT UNIONS	522	5,074,225,104	3,640,077,763	50,936,899
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,664,169,997	1,276,891,360	13,515,076
INSURANCE AGENTS & BROKERS	524	2,068,794,105	955,529,514	8,196,808
REAL ESTATE AGENTS & BROKERS	531	1,243,927,487	1,194,235,583	16,983,604
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,485,550,828	1,202,419,240	6,493,126
LESSORS OF NONFINANCIAL INTANGIBLES	533	161,073,463	155,954,128	2,250,018

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>39,104,891,118</u>	<u>30,100,787,884</u>	<u>337,494,905</u>
<u>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICE</u>	<u>54</u>	<u>14,318,677,586</u>	<u>10,094,202,870</u>	<u>125,546,034</u>
LEGAL SERVICES	5411	1,136,818,499	1,060,433,078	15,325,082
ACCOUNTING SERVICES	5412	1,944,159,217	1,893,972,124	28,153,412
ARCHITECTURAL SERVICES	54131	387,162,334	347,475,566	5,163,206
ENGINEERING SERVICES	54133	1,524,915,584	1,285,136,715	12,482,130
OTHER RELATED SERVICES	54132, 54134-54138	164,817,653	144,795,081	1,940,182
SPECIALIZED DESIGN SERVICES	5414	222,746,669	185,656,589	1,842,342
COMPUTER SYSTEM DESIGN SERVICES	5415	4,681,421,771	2,362,206,089	24,774,938
CONSULTING SERVICES	5416	2,213,607,518	1,580,943,206	21,083,357
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	732,238,588	284,358,831	2,829,103
ADVERTISING & PUBLIC RELATIONS	5418	319,608,532	259,613,283	3,494,770
OTHER PROFESSIONAL SERVICES	5419	991,181,221	689,612,308	8,457,512
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>99,055,653</u>	<u>80,975,518</u>	<u>948,556</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	4,009,093,146	3,370,142,047	35,643,473
EMPLOYMENT SERVICES	5613	781,909,087	677,395,238	9,074,285
TRAVEL SERVICES	5615	254,581,990	169,251,412	1,269,221
INVESTIGATION & SECURITY SERVICES	5616	300,964,479	278,075,650	3,224,532
BUILDING SERVICES & JANITORIAL	5617	698,879,527	676,482,121	5,507,138
OTHER	5611, 5612, 5614, 5619	1,972,758,063	1,568,937,626	16,568,297
WASTE TREATMENT/ COLLECTION	562	886,060,981	822,221,287	8,776,770
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>577,474,796</u>	<u>279,867,875</u>	<u>3,571,307</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>11,782,005,718</u>	<u>8,545,183,574</u>	<u>119,589,192</u>
AMBULATORY HEALTH CARE SERVICES	621	5,528,515,872	4,733,850,647	67,443,999
PHYSICIANS	6211	2,245,927,079	1,848,310,168	27,383,762
DENTISTS	6212	937,848,415	927,645,120	13,872,553
OTHER HEALTH PRACTITIONERS	6213	766,646,858	720,070,104	9,884,501
OUTPATIENT CARE CENTERS	6214	817,188,630	621,528,300	8,508,774
MEDICAL & DIAGNOSTIC LABORATORIES	6215	312,531,963	185,227,041	2,765,546
HOME HEALTH CARE	6216	286,277,056	278,892,208	2,770,336
OTHER AMBULATORY HEALTH CARE	6219	162,095,871	152,177,706	2,258,527
HOSPITALS	622	5,273,104,149	3,049,230,479	44,252,757
NURSING & RETIREMENT HOMES	623	613,600,700	552,458,655	5,491,225
SOCIAL SERVICES & DAY CARE	624	366,784,997	209,643,793	2,401,211
<u>ARTS, ENTERTAINMENT, &amp; RECREATION</u>	<u>71</u>	<u>750,569,791</u>	<u>646,250,728</u>	<u>5,885,813</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	228,602,731	177,009,124	2,328,433
MUSEUMS, HISTORICAL SITES, ETC.	712	16,043,658	6,799,497	76,310
AMUSEMENT, GAMBLING, RECREATION	713	505,923,402	462,442,107	3,481,070
ACCOMMODATIONS	721	773,193,344	731,971,654	3,876,107
RESTAURANTS, FOOD SERVICES	7223, 7225	3,392,715,343	3,327,406,294	16,859,478
DRINKING PLACES	7224	235,580,138	211,862,715	1,243,438
AUTO REPAIR & SERVICES	8111	726,204,114	708,591,541	3,455,246
OTHER REPAIR SERVICES	8112, 8113, 8114	525,997,511	395,898,598	2,120,515
PERSONAL SERVICES	812	763,720,706	722,264,499	7,841,266
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	297,672,875	286,804,532	3,796,060
DEATH CARE SERVICES	8122	62,551,139	61,307,206	728,365
LAUNDRY & DRY CLEANING	8123	112,216,816	109,869,476	698,075
OTHER PERSONAL SERVICES	8129	291,279,876	264,283,285	2,618,766
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	185,024,578	92,062,621	1,152,365
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>86,253,961</u>	<u>78,510,841</u>	<u>1,081,553</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>184,139,686,781</b>	<b>140,917,200,981</b>	<b>935,353,978</b>