

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$859,499,293</u>	<u>\$572,049,614</u>	<u>\$3,442,010</u>
CROP & ANIMAL PRODUCTION	111,112	289,087,543	165,524,833	907,207
FORESTRY & LOGGING	113	369,956,126	274,136,206	1,047,687
FISHING & HUNTING	114	39,363,779	12,859,486	82,096
AG & FORESTRY SUPPORT ACTIVITIES	115	161,091,845	119,529,089	1,405,020
<u>MINING</u>	<u>21</u>	<u>124,110,883</u>	<u>107,360,125</u>	<u>587,997</u>
SAND & GRAVEL, QUARRYING	2123	88,177,255	78,105,671	430,418
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	35,933,628	29,254,454	157,579
<u>UTILITIES</u>	<u>22</u>	<u>664,100,087</u>	<u>534,482,546</u>	<u>7,429,682</u>
HYDROELECTRIC POWER GENERATION	221111	7,845,183	7,404,253	88,008
ALTERNATIVE POWER GENERATION	221114-221117	4,289,581	4,146,291	29,606
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	3,586,692	3,392,641	28,838
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	115,040,406	99,771,788	1,266,569
NATURAL GAS DISTRIBUTION	2212	70,978,238	12,316,455	96,894
WATER & SEWER	2213	462,359,987	407,451,118	5,919,767
<u>CONSTRUCTION</u>	<u>23</u>	<u>13,608,200,452</u>	<u>12,298,813,986</u>	<u>60,356,359</u>
RESIDENTIAL BUILDING & REMODELING	2361	2,159,602,938	2,065,908,752	10,179,973
NONRESIDENTIAL BUILDING	2362	3,566,353,178	3,185,594,470	15,228,163
HEAVY CONSTRUCTION & HIGHWAYS	237	1,364,649,754	1,202,417,073	6,264,674
SPECIAL TRADE CONTRACTORS	238	6,517,594,582	5,844,893,691	28,683,549
ELECTRICAL	23821	1,325,511,260	1,169,590,461	5,867,570
PLUMBING & HEATING	23822	1,237,385,146	1,149,066,659	5,631,430
PAINTING	23832	242,903,555	226,610,647	1,091,170
MASONRY/DRYWALL	23814, 23831	384,850,274	351,486,491	1,689,419
ROOFING	23816	320,624,120	299,644,549	1,427,418
OTHER CONTRACTORS	238 not listed above	3,006,320,227	2,648,494,884	12,976,542
<u>MANUFACTURING</u>	<u>31-33</u>	<u>45,185,419,116</u>	<u>32,351,016,149</u>	<u>122,209,340</u>
FOOD PRODUCTS	311	4,122,339,464	1,770,874,872	6,532,914
MILLING OF GRAINS	3112	197,557,557	125,834,478	575,111
FRUITS & VEGETABLES	3114	887,105,033	112,106,970	500,291
DAIRY PRODUCTS	3115	513,526,597	82,649,430	400,595
MEAT PRODUCTS	3116	589,515,872	583,554,070	883,794
SEAFOOD PRODUCTS	3117	733,500,575	109,000,788	535,919
BAKERY PRODUCTS	3118	425,479,747	234,729,573	1,133,644
OTHER FOOD ITEMS	3111, 3113, 3119	775,654,083	522,999,563	2,503,560
BEVERAGES	312	675,627,186	411,709,372	2,008,539
TEXTILES	313,314	197,882,763	110,346,221	533,971
APPAREL	315	41,708,495	26,493,911	128,790
LEATHER & ALLIED PRODUCTS	316	34,657,658	17,167,240	83,238
LUMBER & WOOD PRODUCTS	321	2,302,653,609	1,378,098,129	5,569,565
SAWMILLS	3211	863,655,634	514,259,000	1,862,946
PLYWOOD & TRUSSES	3212	337,116,379	207,069,363	827,297
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,101,881,596	656,769,766	2,879,322
PAPER PRODUCTS	322	1,647,596,327	955,029,550	3,719,833
PULP & PAPER MILLS	3221	1,213,999,609	654,814,129	2,327,277
OTHER PAPER PRODUCTS	3222	433,596,718	300,215,421	1,392,556
COMMERCIAL PRINTING	323	248,517,875	194,078,226	963,005
PETROLEUM & COAL PRODUCTS	324	4,553,555,636	4,194,222,678	20,365,149
PETROLEUM REFINING	32411	4,374,710,993	4,079,969,518	19,811,383
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	178,844,643	114,253,160	553,766
CHEMICALS	325	2,116,743,487	1,233,677,479	5,860,492
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	894,292,991	547,672,023	2,729,151
PHARMACEUTICALS	3254	377,293,912	210,490,472	1,035,755
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	386,218,930	213,384,941	805,399
PAINT, COATING & ADHESIVES	3255	37,121,015	27,319,995	131,892
SOAP, CLEANING COMPOUND & TOILETRIES	3256	225,530,003	119,566,275	578,919
OTHER CHEMICAL PRODUCTS	3259	196,286,636	115,243,773	579,376

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	883,190,481	538,062,782	2,522,343
NONMETALLIC MINERALS	327	817,558,186	631,449,047	3,029,769
PRIMARY METALS	331	623,666,474	442,823,673	1,852,833
IRON & STEEL MILLS	3311, 3312	241,610,450	148,133,534	679,922
ALUMINUM SMELTING	3313	187,380,658	168,868,621	568,577
OTHER NONFERROUS METALS	3314	38,028,679	36,952,910	178,740
FOUNDRIES	3315	156,646,687	88,868,608	425,594
FABRICATED METAL PRODUCTS	332	1,560,308,490	1,091,178,976	4,919,255
MACHINERY	333	1,612,610,997	871,246,299	4,156,648
FARM & CONSTRUCTION IMPLEMENTS	3331	153,228,664	88,862,809	430,414
INDUSTRIAL MACHINERY	3332	287,257,204	135,238,980	661,460
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,172,125,129	647,144,510	3,064,774
COMPUTERS & ELECTRONICS	334	2,611,409,632	1,436,523,782	6,755,660
COMPUTER HARDWARE	3341	135,511,144	21,140,608	123,942
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	143,854,491	69,057,393	337,497
AUDIO & VIDEO EQUIPMENT	3343	50,969,153	24,589,644	122,672
SEMICONDUCTORS	3344	779,011,327	389,434,655	1,648,777
INSTRUMENTS	3345	1,479,075,320	914,915,286	4,401,017
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	22,988,197	17,386,196	121,755
ELECTRICAL EQUIPMENT & APPLIANCES	335	640,642,450	272,281,539	1,292,836
LIGHTING EQUIPMENT	3351	169,339,881	25,256,188	123,721
HOUSEHOLD APPLIANCES	3352	4,412,110	3,143,397	15,132
OTHER ELECTRIC EQUIPMENT	3353, 3359	466,890,459	243,881,954	1,153,983
TRANSPORTATION EQUIPMENT	336	19,098,870,879	15,916,864,002	47,822,052
MOTOR VEHICLES & PARTS	3361, 3362, 3363	406,714,004	276,472,589	1,340,566
AIRCRAFT, AEROSPACE & PARTS	3364	18,329,551,233	15,380,241,191	45,199,789
SHIPS & BOATS	3366	337,523,780	239,793,680	1,182,987
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	25,081,862	20,356,542	98,710
FURNITURE & RELATED PRODUCTS	337	404,495,481	283,811,545	1,370,247
OTHER MANUFACTURING	339	991,383,546	575,076,826	2,722,201
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	118,274,978	74,040,880	376,109
DENTAL LABORATORIES	339116	41,589,425	38,008,142	230,887
SPORTING AND ATHLETIC GOODS	33992	198,967,152	55,955,426	290,711
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	632,551,991	407,072,378	1,824,494
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>39,339,237,508</u>	<u>28,626,229,658</u>	<u>133,830,849</u>
DURABLE GOODS	423	19,147,757,436	14,562,139,611	72,616,970
MOTOR VEHICLES & PARTS	4231	3,186,733,851	2,958,799,928	14,601,535
FURNITURE & HOME FURNISHINGS	4232	460,925,243	303,741,607	1,498,436
LUMBER & CONSTRUCTION MATERIALS	4233	1,979,626,212	1,428,873,857	6,963,707
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,451,603,427	2,709,487,577	13,947,718
METAL & MINERAL (except Petroleum)	4235	803,267,649	585,209,791	2,788,316
ELECTRICAL EQUIPMENT	4236	2,447,353,522	1,860,990,579	9,891,855
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	1,023,682,630	863,026,693	4,203,517
MACHINERY & EQUIPMENT	4238	4,040,495,152	2,980,488,907	14,018,368
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	404,427,187	201,504,395	1,009,586
TOY & HOBBY GOODS & SUPPLIES	423920	498,604,052	40,966,530	239,944
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	851,038,511	629,049,747	3,453,988
NONDURABLE GOODS:	424	19,911,912,599	13,918,766,406	60,023,557
PAPER & PAPER PRODUCTS	4241	696,834,537	536,181,963	2,482,142
DRUGS & SUNDRIES	4242	2,406,102,025	2,231,133,712	5,871,144
APPAREL	4243	1,065,669,153	303,825,389	1,500,676
FOOD PRODUCTS	4244	8,146,594,507	5,157,092,802	22,397,248
FARM PRODUCTS	4245	611,957,121	190,088,368	946,765
CHEMICALS & PLASTICS	4246	853,634,082	704,138,983	3,386,991
PETROLEUM PRODUCTS	4247	1,863,513,795	1,624,154,974	8,113,452
BEER & ALE	424810	274,086,607	258,353,745	1,251,021
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,048,531,243	771,679,631	3,769,637
FARM SUPPLIES	42491	1,055,299,159	782,899,056	3,903,170
TOBACCO & TOBACCO PRODUCTS	42494	385,791,403	302,400,082	1,461,198
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,503,898,967	1,056,817,701	4,940,113
ELECTRONIC MARKETS, AGENTS, BROKERS	425	279,567,473	145,323,641	1,190,322

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
RETAIL TRADE	44-45	33,984,129,160	29,347,571,130	145,618,210
MOTOR VEHICLES & PARTS	441	7,082,621,534	6,293,652,494	31,955,250
NEW & USED AUTO DEALERS	4411	5,404,711,693	4,863,797,465	24,864,996
RV, BOAT, MOTORCYCLE DEALERS	4412	783,715,812	658,982,814	3,345,584
AUTOMOTIVE PARTS & TIRES	4413	894,194,029	770,872,215	3,744,670
FURNITURE & HOME FURNISHINGS	442	852,970,320	783,616,621	3,767,875
ELECTRONICS & APPLIANCES	443	1,574,651,277	1,356,305,227	7,505,489
HOUSEHOLD APPLIANCES	443141	148,853,876	147,342,402	711,563
ELECTRONIC STORES	443142	1,425,797,401	1,208,962,825	6,793,926
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,778,132,267	2,611,593,985	12,523,832
BUILDING MATERIALS	4441	2,364,884,933	2,254,121,589	10,792,944
LAWN & GARDEN SUPPLIES	4442	413,247,334	357,472,396	1,730,888
FOOD & BEVERAGES (OFF-PREMISES)	445	4,223,813,560	3,987,104,954	18,963,842
GROCERY & CONVENIENCE STORES	4451	3,753,954,128	3,600,240,119	17,255,765
OTHER FOOD STORES/SPECIALTY FOODS	4452	347,130,303	282,581,954	1,205,893
BEER, WINE AND LIQUOR STORES	4453	122,729,129	104,282,881	502,184
DRUG STORES & PERSONAL CARE STORES	446	2,366,495,238	2,078,252,756	10,343,581
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,257,962,884	1,773,824,877	8,692,449
APPAREL & ACCESSORIES	448	1,281,600,477	1,068,645,793	5,118,355
CLOTHING STORES	4481	1,041,719,204	850,861,564	4,080,368
SHOE STORES	4482	94,196,032	90,918,717	429,155
JEWELRY & LUGGAGE STORES	4483	145,685,241	126,865,512	608,832
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	870,509,796	699,596,402	3,417,466
SPORTING GOODS	45111	574,204,368	473,354,955	2,304,674
HOBBY & TOY STORES	45112	111,548,844	92,245,948	438,023
SEWING SUPPLIES	45113	37,376,578	35,229,981	171,840
MUSICAL INSTRUMENTS	45114	34,176,154	29,850,843	153,749
BOOK, PERIODICAL & MUSIC STORES	45121	113,203,852	68,914,675	349,180
DEPARTMENT STORES	4521	797,209,551	776,918,828	3,734,237
GENERAL MERCHANDISE STORES	4529	5,185,850,702	4,414,791,867	21,065,098
E-COMMERCE & MAIL ORDER	4541	1,481,012,703	1,076,795,774	5,640,306
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,231,298,851	2,426,471,552	12,890,430
TRANSPORTATION	48-492	1,344,310,542	1,175,317,973	7,964,055
AIR TRANSPORTATION	481	19,817,257	16,664,967	156,565
RAILROADS	482	24,868,179	24,865,792	253,254
WATER TRANSPORTATION	483	39,818,645	29,748,109	110,306
TRUCK TRANSPORTATION	484	202,599,945	141,188,134	1,286,627
TRANSIT & GROUND PASSENGER TRANSPORT	485	54,250,020	46,059,004	613,360
PIPELINE TRANSPORTATION	486	21,653,902	20,964,090	107,009
SCENIC & SIGHTSEEING TRANSPORTATION	487	33,779,068	18,646,084	89,301
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	928,207,723	859,108,404	5,159,566
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	19,315,803	18,073,389	188,067
WAREHOUSING & STORAGE	493	212,355,519	193,924,797	1,032,868
INFORMATION	51	5,956,015,402	4,909,748,954	47,372,860
PUBLISHING (EXCEPT INTERNET)	511	1,268,893,546	735,423,416	5,470,813
NEWSPAPERS	51111	114,281,967	113,183,799	460,063
BOOKS & PERIODICALS	51112, 51113	105,396,180	80,875,198	541,295
SOFTWARE	5112	961,827,416	463,283,834	3,421,542
OTHER PUBLISHERS	51114, 51119	87,387,983	78,080,585	1,047,913
MOTION PICTURE PRODUCTION	512	231,545,881	187,991,011	2,347,371
RADIO & TV BROADCASTING, CABLE TV	515	479,413,159	393,496,342	4,874,195
TELEPHONE & TELECOMMUNICATIONS	517	3,037,594,552	2,939,320,540	26,592,369
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	538,175,990	329,831,272	4,107,426
OTHER INFORMATION SERVICES	519	400,392,274	323,686,373	3,980,686
FINANCE, INSURANCE, REAL ESTATE	52-53	11,122,356,025	8,602,541,703	100,251,882
BANKS & CREDIT UNIONS	522	4,555,767,431	3,697,956,885	52,005,120
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,460,502,560	1,110,134,606	11,819,162
INSURANCE AGENTS & BROKERS	524	2,047,723,611	972,224,923	8,217,591
REAL ESTATE AGENTS & BROKERS	531	1,411,079,515	1,358,955,082	19,353,186
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,516,724,421	1,337,067,388	6,993,141
LESSORS OF NONFINANCIAL INTANGIBLES	533	130,558,487	126,202,819	1,863,682

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2ND QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>38,190,351,168</u>	<u>30,073,930,764</u>	<u>335,302,388</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES</u>	<u>54</u>	<u>13,990,042,296</u>	<u>9,746,059,622</u>	<u>122,623,718</u>
LEGAL SERVICES	5411	1,213,661,612	1,125,370,286	16,229,697
ACCOUNTING SERVICES	5412	1,546,492,215	1,530,268,402	22,773,719
ARCHITECTURAL SERVICES	54131	397,749,139	337,420,771	5,011,756
ENGINEERING SERVICES	54133	1,510,644,406	1,244,867,506	12,577,929
OTHER RELATED SERVICES	54132, 54134-54138	175,773,265	155,090,035	2,044,415
SPECIALIZED DESIGN SERVICES	5414	226,212,190	195,645,433	2,023,719
COMPUTER SYSTEM DESIGN SERVICES	5415	4,787,509,219	2,399,800,492	26,418,476
CONSULTING SERVICES	5416	2,222,711,698	1,576,596,517	21,285,702
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	619,331,320	248,273,052	2,557,813
ADVERTISING & PUBLIC RELATIONS	5418	338,953,406	276,093,200	3,752,041
OTHER PROFESSIONAL SERVICES	5419	951,003,826	656,633,928	7,948,451
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>100,852,320</u>	<u>84,470,494</u>	<u>1,032,438</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,931,013,900	3,301,434,017	34,821,746
EMPLOYMENT SERVICES	5613	827,967,571	724,245,320	9,728,724
TRAVEL SERVICES	5615	193,390,126	145,970,710	924,241
INVESTIGATION & SECURITY SERVICES	5616	311,779,060	264,875,625	3,009,765
BUILDING SERVICES & JANITORIAL	5617	794,134,524	766,326,841	6,003,401
OTHER	5611, 5612, 5614, 5619	1,803,742,619	1,400,015,521	15,155,615
WASTE TREATMENT/ COLLECTION	562	904,742,119	834,314,350	8,953,683
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>479,207,671</u>	<u>280,485,207</u>	<u>3,508,219</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>10,779,392,267</u>	<u>8,421,579,974</u>	<u>118,074,119</u>
AMBULATORY HEALTH CARE SERVICES	621	5,362,806,584	4,532,022,638	64,636,167
PHYSICIANS	6211	2,154,445,291	1,726,016,812	25,572,153
DENTISTS	6212	901,851,403	892,363,369	13,341,376
OTHER HEALTH PRACTITIONERS	6213	764,692,015	712,315,998	9,736,700
OUTPATIENT CARE CENTERS	6214	809,270,153	610,399,774	8,433,399
MEDICAL & DIAGNOSTIC LABORATORIES	6215	314,687,687	189,219,082	2,822,790
HOME HEALTH CARE	6216	265,451,662	256,265,600	2,574,187
OTHER AMBULATORY HEALTH CARE	6219	152,408,373	145,442,003	2,155,562
HOSPITALS	622	4,470,322,075	3,157,388,986	45,837,688
NURSING & RETIREMENT HOMES	623	597,226,211	537,020,899	5,364,042
SOCIAL SERVICES & DAY CARE	624	349,037,397	195,147,451	2,236,222
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>874,065,364</u>	<u>681,414,814</u>	<u>6,377,246</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	360,647,229	230,207,952	2,943,864
MUSEUMS, HISTORICAL SITES, ETC.	712	33,791,169	16,196,596	191,876
AMUSEMENT, GAMBLING, RECREATION	713	479,626,966	435,010,266	3,241,506
ACCOMMODATIONS	721	994,769,443	953,720,381	5,018,635
RESTAURANTS, FOOD SERVICES	7223, 7225	3,573,879,490	3,509,070,382	17,730,379
DRINKING PLACES	7224	245,990,079	222,761,361	1,287,310
AUTO REPAIR & SERVICES	8111	728,656,617	711,729,289	3,461,531
OTHER REPAIR SERVICES	8112, 8113, 8114	538,940,649	409,950,591	2,150,050
PERSONAL SERVICES	812	774,261,899	735,834,430	7,908,863
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	310,927,875	300,181,155	3,977,550
DEATH CARE SERVICES	8122	53,130,700	52,224,729	602,147
LAUNDRY & DRY CLEANING	8123	112,658,638	109,974,484	689,406
OTHER PERSONAL SERVICES	8129	297,544,686	273,454,062	2,639,760
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	177,160,986	89,591,184	1,104,508
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>101,785,515</u>	<u>95,879,909</u>	<u>1,310,204</u>
TOTAL ALL INDUSTRIES		190,594,494,602	148,797,352,640	965,458,761

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.