

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2017

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
AGRICULTURE, FORESTRY, FISHING	11	\$1,021,205,786	\$654,812,672	\$4,400,860
CROP & ANIMAL PRODUCTION	111,112	354,229,428	163,656,913	877,434
FORESTRY & LOGGING	113	403,877,951	294,024,914	1,139,689
FISHING & HUNTING	114	36,357,874	18,262,406	111,794
AG & FORESTRY SUPPORT ACTIVITIES	115	226,740,533	178,868,439	2,271,943
MINING	21	169,789,772	139,567,177	753,172
SAND & GRAVEL, QUARRYING	2123	116,644,402	106,500,312	575,956
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	53,145,370	33,066,865	177,216
UTILITIES	22	766,011,227	546,672,122	7,364,678
HYDROELECTRIC POWER GENERATION	221111	8,374,987	7,719,318	88,939
ALTERNATIVE POWER GENERATION	221114-221117	5,147,295	4,664,624	31,882
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	31,472,195	5,800,808	48,063
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	125,270,429	109,961,054	1,336,143
NATURAL GAS DISTRIBUTION	2212	144,277,443	20,676,044	137,287
WATER & SEWER	2213	451,468,878	397,850,274	5,722,364
CONSTRUCTION	23	16,076,358,908	14,516,387,464	70,948,016
RESIDENTIAL BUILDING & REMODELING	2361	2,704,182,043	2,570,634,671	12,563,119
NONRESIDENTIAL BUILDING	2362	3,865,797,782	3,407,835,571	16,274,630
HEAVY CONSTRUCTION & HIGHWAYS	237	1,906,861,053	1,714,746,249	8,642,495
SPECIAL TRADE CONTRACTORS	238	7,599,518,030	6,823,170,973	33,467,772
ELECTRICAL	23821	1,398,990,101	1,207,044,341	6,016,449
PLUMBING & HEATING	23822	1,355,519,168	1,257,242,064	6,194,552
PAINTING	23832	326,886,133	305,360,096	1,472,772
MASONRY/DRYWALL	23814, 23831	439,837,118	412,884,709	1,984,355
ROOFING	23816	397,204,852	376,542,883	1,791,640
OTHER CONTRACTORS	238 not listed above	3,681,080,658	3,264,096,880	16,008,004
MANUFACTURING	31-33	45,180,885,173	31,517,304,459	121,561,634
FOOD PRODUCTS	311	4,509,736,003	1,840,508,360	6,878,669
MILLING OF GRAINS	3112	218,709,676	129,776,062	594,767
FRUITS & VEGETABLES	3114	1,062,335,479	139,878,656	631,687
DAIRY PRODUCTS	3115	609,541,631	86,931,282	421,465
MEAT PRODUCTS	3116	565,062,140	562,204,531	851,818
SEAFOOD PRODUCTS	3117	713,710,637	114,966,444	567,664
BAKERY PRODUCTS	3118	503,462,977	267,078,010	1,289,580
OTHER FOOD ITEMS	3111, 3113, 3119	836,913,463	539,673,375	2,521,688
BEVERAGES	312	638,069,498	413,535,287	2,016,358
TEXTILES	313,314	217,133,152	121,716,857	587,502
APPAREL	315	44,488,205	29,036,471	143,700
LEATHER & ALLIED PRODUCTS	316	35,010,688	17,470,745	85,488
LUMBER & WOOD PRODUCTS	321	2,190,782,782	1,368,854,861	5,392,139
SAWMILLS	3211	897,641,776	563,981,694	2,022,604
PLYWOOD & TRUSSES	3212	331,987,777	209,660,756	853,313
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	961,153,229	595,212,411	2,516,222
PAPER PRODUCTS	322	1,791,363,705	1,052,926,884	4,113,336
PULP & PAPER MILLS	3221	1,294,042,078	696,662,835	2,484,467
OTHER PAPER PRODUCTS	3222	497,321,627	356,264,049	1,628,869
COMMERCIAL PRINTING	323	226,757,361	171,646,686	845,194
PETROLEUM & COAL PRODUCTS	324	5,224,593,986	4,846,372,845	23,558,344
PETROLEUM REFINING	32411	4,989,975,412	4,677,269,611	22,738,752
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	234,618,574	169,103,234	819,592
CHEMICALS	325	1,866,000,275	1,048,377,215	5,047,484
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	723,585,350	362,739,011	1,841,412
PHARMACEUTICALS	3254	423,694,049	257,471,366	1,294,857
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	345,886,534	195,913,762	741,480
PAINT, COATING & ADHESIVES	3255	38,415,469	29,056,161	140,456
SOAP, CLEANING COMPOUND & TOILETRIES	3256	171,605,010	90,873,890	439,758
OTHER CHEMICAL PRODUCTS	3259	162,813,863	112,323,025	589,521

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	921,497,872	561,838,237	2,643,149
NONMETALLIC MINERALS	327	902,891,647	695,310,478	3,359,678
PRIMARY METALS	331	727,734,697	512,075,086	2,159,214
IRON & STEEL MILLS	3311, 3312	327,966,334	206,794,307	963,802
ALUMINUM SMELTING	3313	201,706,900	176,963,615	580,521
OTHER NONFERROUS METALS	3314	38,148,950	37,230,416	180,173
FOUNDRIES	3315	159,912,513	91,086,748	434,718
FABRICATED METAL PRODUCTS	332	1,610,344,175	1,091,611,091	4,937,229
MACHINERY	333	1,539,064,809	861,381,959	4,120,153
FARM & CONSTRUCTION IMPLEMENTS	3331	132,819,058	78,498,208	379,668
INDUSTRIAL MACHINERY	3332	336,975,591	156,153,600	764,486
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,069,270,160	626,730,151	2,975,999
COMPUTERS & ELECTRONICS	334	2,661,234,294	1,367,945,738	6,565,277
COMPUTER HARDWARE	3341	100,837,804	28,814,080	166,578
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	133,049,068	65,437,216	321,164
AUDIO & VIDEO EQUIPMENT	3343	20,295,190	10,870,538	55,563
SEMICONDUCTORS	3344	818,658,556	394,703,674	1,656,899
INSTRUMENTS	3345	1,559,964,309	850,759,975	4,248,425
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	28,429,367	17,360,255	116,648
ELECTRICAL EQUIPMENT & APPLIANCES	335	676,607,926	285,951,020	1,378,515
LIGHTING EQUIPMENT	3351	169,392,775	31,048,562	153,826
HOUSEHOLD APPLIANCES	3352	1,958,923	1,855,646	8,979
OTHER ELECTRIC EQUIPMENT	3353, 3359	505,256,228	253,046,812	1,215,710
TRANSPORTATION EQUIPMENT	336	17,786,121,473	14,222,399,820	42,970,130
MOTOR VEHICLES & PARTS	3361, 3362, 3363	396,808,450	279,169,561	1,351,936
AIRCRAFT, AEROSPACE & PARTS	3364	17,028,369,851	13,672,357,658	40,280,555
SHIPS & BOATS	3366	336,705,943	252,405,941	1,247,904
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	24,237,229	18,466,660	89,735
FURNITURE & RELATED PRODUCTS	337	409,293,882	284,009,511	1,358,276
OTHER MANUFACTURING	339	1,202,158,743	724,335,308	3,401,799
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	141,904,553	81,712,909	417,152
DENTAL LABORATORIES	339116	42,976,712	38,717,100	232,057
SPORTING AND ATHLETIC GOODS	33992	193,658,718	56,677,715	280,654
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	823,618,760	547,227,584	2,471,936
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>42,042,335,193</u>	<u>30,252,592,670</u>	<u>141,700,126</u>
DURABLE GOODS	423	20,282,644,661	15,361,133,206	76,546,353
MOTOR VEHICLES & PARTS	4231	3,409,720,153	3,070,049,962	15,258,551
FURNITURE & HOME FURNISHINGS	4232	532,729,067	360,233,002	1,768,736
LUMBER & CONSTRUCTION MATERIALS	4233	2,415,583,075	1,667,059,165	7,884,848
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,282,776,873	2,587,923,345	13,322,732
METAL & MINERAL (except Petroleum)	4235	885,785,177	649,644,280	3,093,288
ELECTRICAL EQUIPMENT	4236	2,978,739,300	2,341,549,803	12,389,322
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	1,108,872,144	920,033,784	4,493,972
MACHINERY & EQUIPMENT	4238	3,389,095,405	2,758,709,613	13,033,004
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	343,247,736	188,152,394	920,450
TOY & HOBBY GOODS & SUPPLIES	423920	950,601,747	65,090,996	332,691
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	985,493,984	752,686,862	4,048,759
NONDURABLE GOODS:	424	21,475,581,173	14,739,667,451	63,892,907
PAPER & PAPER PRODUCTS	4241	737,403,210	584,303,226	2,710,812
DRUGS & SUNDRIES	4242	2,246,997,088	2,117,820,697	5,313,640
APPAREL	4243	1,160,197,552	359,288,229	1,769,874
FOOD PRODUCTS	4244	9,408,195,284	5,765,822,434	25,151,653
FARM PRODUCTS	4245	506,909,934	201,369,080	1,041,371
CHEMICALS & PLASTICS	4246	840,382,844	679,661,338	3,272,287
PETROLEUM PRODUCTS	4247	2,253,346,751	1,902,903,204	9,487,926
BEER & ALE	424810	308,930,957	297,491,268	1,441,893
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,148,707,935	824,590,786	4,058,275
FARM SUPPLIES	42491	950,382,594	582,947,407	2,911,035
TOBACCO & TOBACCO PRODUCTS	42494	417,715,407	331,458,669	1,599,684
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,496,411,617	1,092,011,113	5,134,457
ELECTRONIC MARKETS, AGENTS, BROKERS	425	284,109,359	151,792,013	1,260,866

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		GROSS	TAXABLE	
RETAIL TRADE	44-45	37,876,399,253	32,708,464,885	162,607,283
MOTOR VEHICLES & PARTS	441	7,443,085,753	6,645,766,692	33,847,976
NEW & USED AUTO DEALERS	4411	5,727,948,849	5,168,355,073	26,528,200
RV, BOAT, MOTORCYCLE DEALERS	4412	753,474,278	638,410,578	3,258,553
AUTOMOTIVE PARTS & TIRES	4413	961,662,626	839,001,041	4,061,223
FURNITURE & HOME FURNISHINGS	442	965,199,464	887,449,759	4,251,038
ELECTRONICS & APPLIANCES	443	1,736,834,616	1,460,397,216	8,129,160
HOUSEHOLD APPLIANCES	443141	184,737,118	182,728,643	880,406
ELECTRONIC STORES	443142	1,552,097,498	1,277,668,573	7,248,754
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,886,065,016	2,718,801,673	12,986,647
BUILDING MATERIALS	4441	2,526,357,641	2,400,818,312	11,439,137
LAWN & GARDEN SUPPLIES	4442	359,707,375	317,983,361	1,547,510
FOOD & BEVERAGES (OFF-PREMISES)	445	4,499,012,632	4,244,679,618	20,313,413
GROCERY & CONVENIENCE STORES	4451	3,992,881,883	3,834,703,748	18,426,646
OTHER FOOD STORES/SPECIALTY FOODS	4452	366,890,042	292,852,692	1,314,985
BEER, WINE AND LIQUOR STORES	4453	139,240,707	117,123,178	571,782
DRUG STORES & PERSONAL CARE STORES	446	2,578,645,181	2,412,993,211	11,941,823
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,683,148,575	2,126,279,000	10,404,529
APPAREL & ACCESSORIES	448	1,428,081,395	1,234,230,202	5,964,241
CLOTHING STORES	4481	1,172,393,719	1,005,876,070	4,876,488
SHOE STORES	4482	106,864,234	100,869,414	475,944
JEWELRY & LUGGAGE STORES	4483	148,823,442	127,484,718	611,809
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	1,021,654,742	742,379,229	3,635,768
SPORTING GOODS	45111	586,430,442	484,479,834	2,349,872
HOBBY & TOY STORES	45112	215,135,955	96,779,215	467,416
SEWING SUPPLIES	45113	36,463,601	33,996,381	163,922
MUSICAL INSTRUMENTS	45114	41,566,542	36,648,059	184,535
BOOK, PERIODICAL & MUSIC STORES	45121	142,058,202	90,475,740	470,023
DEPARTMENT STORES	4521	822,645,694	799,366,576	3,836,978
GENERAL MERCHANDISE STORES	4529	6,692,733,548	5,414,334,621	25,862,394
E-COMMERCE & MAIL ORDER	4541	1,651,871,301	1,400,609,566	7,277,035
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,467,421,336	2,621,177,522	14,156,281
TRANSPORTATION	48-492	1,512,162,660	1,301,050,702	8,670,266
AIR TRANSPORTATION	481	22,917,355	19,823,662	187,418
RAILROADS	482	28,191,881	28,191,881	314,156
WATER TRANSPORTATION	483	42,156,626	26,470,752	146,378
TRUCK TRANSPORTATION	484	204,813,494	152,998,834	1,433,143
TRANSIT & GROUND PASSENGER TRANSPORT	485	42,366,038	33,032,018	407,139
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	55,552,750	30,169,984	154,709
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	1,079,971,969	977,806,752	5,761,507
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	24,612,193	21,572,747	212,769
WAREHOUSING & STORAGE	493	253,212,055	231,407,353	1,282,168
INFORMATION	51	6,161,303,400	5,230,757,776	51,263,575
PUBLISHING (EXCEPT INTERNET)	511	1,334,828,028	850,708,955	6,476,574
NEWSPAPERS	51111	102,743,391	102,009,321	410,985
BOOKS & PERIODICALS	51112, 51113	111,885,350	87,186,821	610,670
SOFTWARE	5112	977,839,529	527,195,219	3,530,577
OTHER PUBLISHERS	51114, 51119	142,359,758	134,317,594	1,924,342
MOTION PICTURE PRODUCTION	512	228,687,894	187,676,702	2,277,604
RADIO & TV BROADCASTING, CABLE TV	515	554,102,530	474,921,712	6,048,751
TELEPHONE & TELECOMMUNICATIONS	517	3,031,121,364	2,985,079,444	27,317,758
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	596,147,112	375,059,146	4,736,592
OTHER INFORMATION SERVICES	519	416,416,472	357,311,817	4,406,296
FINANCE, INSURANCE, REAL ESTATE	52-53	13,399,816,847	10,492,859,054	124,115,953
BANKS & CREDIT UNIONS	522	5,464,159,585	4,688,362,653	66,636,373
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	2,133,126,173	1,515,735,882	15,536,684
INSURANCE AGENTS & BROKERS	524	2,157,154,309	1,036,473,211	8,639,153
REAL ESTATE AGENTS & BROKERS	531	1,703,479,872	1,610,743,599	22,997,973
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,769,532,687	1,473,651,987	7,846,445
LESSORS OF NONFINANCIAL INTANGIBLES	533	172,364,221	167,891,722	2,459,325

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>42,118,874,281</u>	<u>32,707,412,310</u>	<u>358,624,664</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>14,935,811,176</u>	<u>10,365,771,380</u>	<u>129,181,340</u>
LEGAL SERVICES	5411	1,266,378,393	1,179,611,301	16,877,656
ACCOUNTING SERVICES	5412	1,681,986,675	1,626,165,095	24,169,779
ARCHITECTURAL SERVICES	54131	391,595,377	345,702,729	5,129,680
ENGINEERING SERVICES	54133	1,525,830,446	1,299,651,430	12,861,494
OTHER RELATED SERVICES	54132, 54134-54138	181,309,120	156,590,682	2,118,623
SPECIALIZED DESIGN SERVICES	5414	248,156,609	202,874,729	1,922,736
COMPUTER SYSTEM DESIGN SERVICES	5415	4,910,181,639	2,407,222,329	26,395,510
CONSULTING SERVICES	5416	2,512,573,434	1,829,901,133	24,060,717
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	780,196,405	274,122,902	2,645,751
ADVERTISING & PUBLIC RELATIONS	5418	343,361,273	275,299,307	3,707,376
OTHER PROFESSIONAL SERVICES	5419	1,094,241,805	768,629,743	9,292,018
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>159,765,631</u>	<u>91,411,693</u>	<u>1,030,733</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	4,582,175,954	3,907,441,503	40,247,696
EMPLOYMENT SERVICES	5613	844,194,109	766,606,596	10,245,246
TRAVEL SERVICES	5615	370,777,604	215,585,370	1,607,995
INVESTIGATION & SECURITY SERVICES	5616	318,430,160	297,143,884	3,413,232
BUILDING SERVICES & JANITORIAL	5617	903,932,457	868,223,025	6,713,286
OTHER	5611, 5612, 5614, 5619	2,144,841,624	1,759,882,628	18,267,937
WASTE TREATMENT/ COLLECTION	562	1,062,763,393	981,139,879	10,100,652
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>620,854,116</u>	<u>315,329,760</u>	<u>3,824,561</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>11,463,053,447</u>	<u>8,498,725,107</u>	<u>119,977,849</u>
AMBULATORY HEALTH CARE SERVICES	621	5,392,286,544	4,559,277,960	65,995,287
PHYSICIANS	6211	2,178,144,193	1,787,199,341	26,463,610
DENTISTS	6212	897,914,410	888,797,302	13,290,059
OTHER HEALTH PRACTITIONERS	6213	780,629,757	731,320,401	10,072,974
OUTPATIENT CARE CENTERS	6214	814,285,010	618,424,162	8,568,202
MEDICAL & DIAGNOSTIC LABORATORIES	6215	368,325,012	198,224,813	2,959,386
HOME HEALTH CARE	6216	183,301,395	175,650,328	2,295,824
OTHER AMBULATORY HEALTH CARE	6219	169,686,767	159,661,613	2,345,232
HOSPITALS	622	5,058,006,527	3,162,094,388	46,023,055
NURSING & RETIREMENT HOMES	623	624,204,929	557,701,149	5,484,777
SOCIAL SERVICES & DAY CARE	624	388,555,447	219,651,610	2,474,730
<u>ARTS, ENTERTAINMENT, & RECREATION</u>	<u>71</u>	<u>1,092,559,087</u>	<u>866,519,113</u>	<u>8,579,842</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	492,613,779	350,053,691	4,640,266
MUSEUMS, HISTORICAL SITES, ETC.	712	41,463,582	16,306,278	182,858
AMUSEMENT, GAMBLING, RECREATION	713	558,481,726	500,159,144	3,756,718
ACCOMMODATIONS	721	1,349,425,836	1,281,348,865	6,751,805
RESTAURANTS, FOOD SERVICES	7223, 7225	4,043,287,475	3,968,126,532	20,405,004
DRINKING PLACES	7224	264,292,488	240,787,663	1,366,692
AUTO REPAIR & SERVICES	8111	797,442,212	774,494,563	3,791,248
OTHER REPAIR SERVICES	8112, 8113, 8114	614,156,046	430,946,637	2,229,395
PERSONAL SERVICES	812	822,821,383	786,018,558	8,527,594
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	329,083,484	319,015,867	4,278,269
DEATH CARE SERVICES	8122	58,297,051	57,114,343	672,054
LAUNDRY & DRY CLEANING	8123	118,560,914	116,079,565	735,951
OTHER PERSONAL SERVICES	8129	316,879,934	293,808,783	2,841,320
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	198,111,779	96,902,695	1,215,064
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>113,890,098</u>	<u>103,836,988</u>	<u>1,410,256</u>
TOTAL ALL INDUSTRIES		206,579,890,395	160,300,677,270	1,053,307,462