

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2015

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,615,548,385</u>	<u>\$2,326,367,038</u>	<u>\$13,373,662</u>
CROP & ANIMAL PRODUCTION	111,112	1,179,271,957	598,847,832	3,296,731
FORESTRY & LOGGING	113	1,543,818,411	1,197,697,137	4,660,501
FISHING & HUNTING	114	249,486,924	66,275,760	385,972
AG & FORESTRY SUPPORT ACTIVITIES	115	642,971,093	463,546,309	5,030,458
<u>MINING</u>	<u>21</u>	<u>518,574,292</u>	<u>460,155,162</u>	<u>2,523,661</u>
SAND & GRAVEL, QUARRYING	2123	354,557,130	314,046,699	1,711,750
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	164,017,162	146,108,463	811,911
<u>UTILITIES</u>	<u>22</u>	<u>2,666,203,286</u>	<u>2,008,604,277</u>	<u>27,399,271</u>
HYDROELECTRIC POWER GENERATION	221111	38,523,880	33,664,183	420,955
ALTERNATIVE POWER GENERATION	221114-221117	12,140,504	11,448,116	93,095
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	89,214,543	17,358,145	156,632
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	491,614,259	429,676,740	5,033,590
NATURAL GAS DISTRIBUTION	2212	359,480,897	55,038,994	465,101
WATER & SEWER	2213	1,675,229,203	1,461,418,099	21,229,898
<u>CONSTRUCTION</u>	<u>23</u>	<u>49,971,025,544</u>	<u>45,342,524,280</u>	<u>222,610,781</u>
RESIDENTIAL BUILDING & REMODELING	2361	7,949,474,078	7,534,975,968	37,169,389
NONRESIDENTIAL BUILDING	2362	12,580,470,834	11,324,814,881	54,177,555
HEAVY CONSTRUCTION & HIGHWAYS	237	5,730,182,782	4,974,971,563	25,342,051
SPECIAL TRADE CONTRACTORS	238	23,710,897,850	21,507,761,868	105,921,786
ELECTRICAL	23821	4,865,801,320	4,319,975,506	21,700,460
PLUMBING & HEATING	23822	4,323,728,821	4,026,608,233	19,831,985
PAINTING	23832	896,737,517	824,609,083	3,970,821
MASONRY/DRYWALL	23814, 23831	1,314,936,745	1,206,991,880	5,816,740
ROOFING	23816	1,111,620,013	1,048,023,141	4,997,762
OTHER CONTRACTORS	238 not listed above	11,198,073,434	10,081,554,025	49,604,018
<u>MANUFACTURING</u>	<u>31-33</u>	<u>175,724,724,246</u>	<u>127,266,649,170</u>	<u>482,986,884</u>
FOOD PRODUCTS	311	15,234,511,367	7,478,562,742	27,757,086
MILLING OF GRAINS	3112	933,988,909	582,630,817	2,661,129
FRUITS & VEGETABLES	3114	1,886,278,074	506,179,430	2,311,521
DAIRY PRODUCTS	3115	2,304,810,235	413,663,476	2,006,972
MEAT PRODUCTS	3116	2,408,373,572	2,368,669,175	3,563,039
SEAFOOD PRODUCTS	3117	2,697,715,545	499,755,247	2,320,228
BAKERY PRODUCTS	3118	1,994,818,698	1,051,242,551	5,074,475
OTHER FOOD ITEMS	3111, 3113, 3119	3,008,526,334	2,056,422,046	9,819,722
BEVERAGES	312	2,440,693,318	1,497,375,250	7,284,320
TEXTILES	313,314	821,181,525	466,302,677	2,267,056
APPAREL	315	177,224,994	107,279,277	531,569
LEATHER & ALLIED PRODUCTS	316	107,714,507	45,456,130	221,772
LUMBER & WOOD PRODUCTS	321	8,529,721,218	5,206,458,766	21,108,753
SAWMILLS	3211	3,245,950,728	1,937,385,339	7,008,550
PLYWOOD & TRUSSES	3212	1,386,332,414	853,917,954	3,431,207
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,897,438,076	2,415,155,473	10,668,996
PAPER PRODUCTS	322	6,334,335,456	3,757,982,530	14,660,845
PULP & PAPER MILLS	3221	4,616,304,174	2,558,565,392	9,065,120
OTHER PAPER PRODUCTS	3222	1,718,031,282	1,199,417,138	5,595,725
COMMERCIAL PRINTING	323	1,017,611,449	808,635,137	3,971,837
PETROLEUM & COAL PRODUCTS	324	19,328,137,731	17,621,890,134	85,551,351
PETROLEUM REFINING	32411	18,660,169,969	17,157,325,911	83,312,516
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	667,967,762	464,564,223	2,238,835
CHEMICALS	325	7,275,669,078	4,019,651,141	18,781,564
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	2,538,139,380	1,302,854,292	6,450,503
PHARMACEUTICALS	3254	1,383,690,916	767,695,190	3,785,102
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	1,515,955,455	854,023,305	3,160,794
PAINT, COATING & ADHESIVES	3255	146,265,497	104,992,498	506,425
SOAP, CLEANING COMPOUND & TOILETRIES	3256	1,014,686,981	533,237,615	2,580,958
OTHER CHEMICAL PRODUCTS	3259	676,930,849	456,848,241	2,297,782

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	3,197,544,731	1,936,171,150	9,113,496
NONMETALLIC MINERALS	327	3,038,597,896	2,308,219,423	10,990,791
PRIMARY METALS	331	3,124,262,860	2,330,257,167	9,388,427
IRON & STEEL MILLS	3311, 3312	1,010,571,657	625,912,148	2,887,556
ALUMINUM SMELTING	3313	1,223,433,828	1,132,324,609	3,751,323
OTHER NONFERROUS METALS	3314	169,388,442	163,463,399	790,919
FOUNDRIES	3315	720,868,933	408,557,011	1,958,629
FABRICATED METAL PRODUCTS	332	6,480,830,022	4,388,923,303	19,809,416
MACHINERY	333	6,564,413,958	3,551,583,003	16,942,183
FARM & CONSTRUCTION IMPLEMENTS	3331	661,434,522	372,574,433	1,803,328
INDUSTRIAL MACHINERY	3332	1,295,478,671	623,194,977	3,053,593
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	4,607,500,765	2,555,813,593	12,085,262
COMPUTERS & ELECTRONICS	334	10,623,186,921	5,561,461,196	26,512,071
COMPUTER HARDWARE	3341	884,506,766	131,713,997	699,044
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	561,178,981	257,231,587	1,393,205
AUDIO & VIDEO EQUIPMENT	3343	232,918,147	109,680,628	546,428
SEMICONDUCTORS	3344	3,011,212,390	1,529,074,719	6,137,867
INSTRUMENTS	3345	5,832,780,215	3,461,491,261	17,174,249
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	100,590,422	72,269,004	561,278
ELECTRICAL EQUIPMENT & APPLIANCES	335	2,473,496,498	1,222,041,426	5,655,609
LIGHTING EQUIPMENT	3351	567,133,145	139,960,127	682,610
HOUSEHOLD APPLIANCES	3352	16,028,657	10,570,723	51,508
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,890,334,696	1,071,510,576	4,921,491
TRANSPORTATION EQUIPMENT	336	73,050,536,971	61,395,338,786	185,413,066
MOTOR VEHICLES & PARTS	3361, 3362, 3363	2,007,250,408	1,293,857,625	6,267,855
AIRCRAFT, AEROSPACE & PARTS	3364	69,651,352,002	59,096,613,767	174,175,533
SHIPS & BOATS	3366	1,283,724,716	916,891,596	4,540,139
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	108,209,845	87,975,798	429,539
FURNITURE & RELATED PRODUCTS	337	1,539,748,593	1,061,441,668	5,194,511
OTHER MANUFACTURING	339	4,365,305,153	2,501,618,264	11,831,161
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	435,611,225	267,042,349	1,374,427
DENTAL LABORATORIES	339116	187,927,609	170,504,035	1,034,343
SPORTING AND ATHLETIC GOODS	33992	945,790,781	279,419,287	1,383,201
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	2,795,975,538	1,784,652,593	8,039,190
WHOLESALE TRADE	42	152,869,571,404	106,849,389,318	502,755,972
DURABLE GOODS	423	74,770,175,767	54,736,391,884	276,202,721
MOTOR VEHICLES & PARTS	4231	11,985,060,255	11,049,804,613	54,517,162
FURNITURE & HOME FURNISHINGS	4232	1,749,679,468	1,201,052,090	5,932,358
LUMBER & CONSTRUCTION MATERIALS	4233	6,732,443,024	4,625,213,534	21,852,783
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	13,525,438,764	10,351,112,806	53,764,934
METAL & MINERAL (except Petroleum)	4235	3,274,899,125	2,345,396,873	11,126,686
ELECTRICAL EQUIPMENT	4236	11,018,914,492	7,920,985,919	45,005,042
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	3,727,629,651	3,117,127,866	15,043,525
MACHINERY & EQUIPMENT	4238	14,678,055,942	11,034,617,815	52,167,931
SPORTING & RECREATIONAL GOODS & SUPPL	423910	1,470,565,383	718,121,903	3,591,439
TOY & HOBBY GOODS & SUPPLIES	423920	3,265,491,886	189,626,944	1,050,529
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	3,341,997,777	2,183,331,521	12,150,332
NONDURABLE GOODS:	424	77,009,549,651	51,521,579,593	221,958,737
PAPER & PAPER PRODUCTS	4241	2,709,148,023	2,022,141,324	9,349,070
DRUGS & SUNDRIES	4242	9,692,005,687	8,628,955,255	22,973,507
APPAREL	4243	4,353,668,851	1,371,029,012	6,758,485
FOOD PRODUCTS	4244	32,469,873,919	20,251,935,201	88,496,640
FARM PRODUCTS	4245	3,074,145,829	632,040,585	3,180,166
CHEMICALS & PLASTICS	4246	3,568,533,602	2,924,446,763	14,146,251
PETROLEUM PRODUCTS	4247	5,472,677,689	4,218,623,284	21,429,329

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		GROSS	TAXABLE	
BEER & ALE	424810	979,825,494	919,222,477	4,455,489
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	3,705,800,906	2,913,106,134	14,231,922
FARM SUPPLIES	42491	3,179,015,009	2,326,703,993	11,635,330
TOBACCO & TOBACCO PRODUCTS	42494	1,414,472,843	1,123,548,995	5,425,644
OTHER MISC NONDURABLE GOODS	4249 not listed above	6,390,381,799	4,189,826,570	19,876,904
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,089,845,986	591,417,841	4,594,514
RETAIL TRADE	44-45	131,308,269,856	113,374,781,096	560,848,659
MOTOR VEHICLES & PARTS	441	25,709,179,193	22,913,073,803	115,707,244
NEW & USED AUTO DEALERS	4411	19,987,222,903	18,042,248,546	91,588,030
RV, BOAT, MOTORCYCLE DEALERS	4412	2,272,036,906	1,910,217,140	9,708,332
AUTOMOTIVE PARTS & TIRES	4413	3,449,919,384	2,960,608,117	14,410,882
FURNITURE & HOME FURNISHINGS	442	3,282,454,376	3,007,747,459	14,464,750
ELECTRONICS & APPLIANCES	443	6,246,511,276	5,367,370,938	29,652,199
HOUSEHOLD APPLIANCES	443141	539,317,295	532,173,307	2,565,324
ELECTRONIC STORES	443142	5,707,193,981	4,835,197,631	27,086,875
BLDG. MATERIALS, GARDEN SUPPLIES	444	9,065,273,775	8,482,419,508	40,713,136
BUILDING MATERIALS	4441	7,878,134,838	7,469,640,664	35,808,185
LAWN & GARDEN SUPPLIES	4442	1,187,138,937	1,012,778,844	4,904,951
FOOD & BEVERAGES (OFF-PREMISES)	445	16,366,395,404	15,465,875,177	73,672,434
GROCERY & CONVENIENCE STORES	4451	14,505,976,491	13,947,238,314	66,898,259
OTHER FOOD STORES/SPECIALTY FOODS	4452	1,393,837,710	1,105,469,786	4,794,185
BEER, WINE AND LIQUOR STORES	4453	466,581,203	413,167,077	1,979,990
DRUG STORES & PERSONAL CARE STORES	446	8,097,578,976	7,443,029,914	36,131,327
GAS STATIONS (INCL. CONVENIENCE STORES)	447	9,457,271,405	7,561,123,770	36,857,849
APPAREL & ACCESSORIES	448	5,702,125,568	4,535,520,461	21,738,337
CLOTHING STORES	4481	4,632,652,343	3,580,969,122	17,183,240
SHOE STORES	4482	413,385,183	393,029,204	1,856,268
JEWELRY & LUGGAGE STORES	4483	656,088,042	561,522,135	2,698,829
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,508,539,593	2,889,894,625	14,161,379
SPORTING GOODS	45111	2,212,696,901	1,835,517,670	8,990,797
HOBBY & TOY STORES	45112	524,742,799	430,820,932	2,050,423
SEWING SUPPLIES	45113	167,623,356	157,233,622	754,356
MUSICAL INSTRUMENTS	45114	157,386,499	135,098,728	692,411
BOOK, PERIODICAL & MUSIC STORES	45121	446,090,038	331,223,673	1,673,392
DEPARTMENT STORES	4521	3,501,914,211	3,411,041,433	16,370,911
GENERAL MERCHANDISE STORES	4529	21,533,105,423	18,588,762,000	88,780,996
E-COMMERCE & MAIL ORDER	4541	6,598,043,156	4,146,195,321	21,798,732
MISCELLANEOUS RETAILERS	453, 4542, 4543	12,239,877,500	9,562,726,687	50,799,365
TRANSPORTATION	48-492	5,496,065,034	4,626,115,349	30,423,187
AIR TRANSPORTATION	481	92,267,452	83,942,874	695,168
RAILROADS	482	115,376,902	115,340,264	1,247,325
WATER TRANSPORTATION	483	220,957,912	159,756,834	569,981
TRUCK TRANSPORTATION	484	830,721,639	559,968,150	5,176,374
TRANSIT & GROUND PASSENGER TRANSPORT	485	184,313,939	166,210,745	2,137,786
PIPELINE TRANSPORTATION	486	12,255,853	12,255,853	80,529
SCENIC & SIGHTSEEING TRANSPORTATION	487	141,686,737	71,119,640	373,193
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	3,814,197,526	3,381,737,635	19,341,148
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	84,287,074	75,783,354	801,683
WAREHOUSING & STORAGE	493	882,968,323	810,854,921	4,415,752
INFORMATION	51	22,895,566,687	19,158,161,046	173,664,169
PUBLISHING (EXCEPT INTERNET)	511	4,820,431,434	2,904,540,726	19,221,754
NEWSPAPERS	51111	482,547,459	476,832,849	1,945,499
BOOKS & PERIODICALS	51112, 51113	451,908,863	350,192,868	2,260,694
SOFTWARE	5112	3,568,474,897	1,796,377,276	11,460,249
OTHER PUBLISHERS	51114, 51119	317,500,215	281,137,733	3,555,312
MOTION PICTURE PRODUCTION	512	942,500,828	798,861,276	8,894,143
RADIO & TV BROADCASTING, CABLE TV	515	2,111,472,183	1,764,544,139	20,803,481

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TELEPHONE & TELECOMMUNICATIONS	517	11,888,590,963	11,466,008,302	98,274,052
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	2,022,561,272	1,309,801,646	15,837,298
OTHER INFORMATION SERVICES	519	1,110,010,007	914,404,957	10,633,441
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>43,199,980,183</u>	<u>32,395,473,152</u>	<u>375,423,598</u>
BANKS & CREDIT UNIONS	522	18,357,114,775	13,849,629,608	194,985,968
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	5,873,607,993	4,473,789,447	49,357,297
INSURANCE AGENTS & BROKERS	524	7,805,511,202	3,738,378,250	31,840,428
REAL ESTATE AGENTS & BROKERS	531	5,078,351,551	4,852,938,534	68,102,328
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	5,545,786,431	4,946,815,686	25,926,049
LESSORS OF NONFINANCIAL INTANGIBLES	533	539,608,231	533,921,627	5,211,528
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>145,850,814,345</u>	<u>115,148,866,558</u>	<u>1,294,917,091</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>52,290,096,334</u>	<u>36,682,062,430</u>	<u>467,071,041</u>
LEGAL SERVICES	5411	4,845,129,193	4,511,268,620	65,580,319
ACCOUNTING SERVICES	5412	5,781,068,288	5,546,895,808	82,410,656
ARCHITECTURAL SERVICES	54131	1,466,027,963	1,195,695,308	17,716,361
ENGINEERING SERVICES	54133	5,852,467,339	4,776,141,605	48,232,781
OTHER RELATED SERVICES	54132, 54134-54138	753,516,019	655,609,507	8,628,590
SPECIALIZED DESIGN SERVICES	5414	968,107,709	833,607,338	8,563,295
COMPUTER SYSTEM DESIGN SERVICES	5415	17,010,476,448	8,052,740,180	93,826,233
CONSULTING SERVICES	5416	8,079,665,863	6,313,027,566	85,269,599
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	2,332,119,998	1,088,044,013	10,978,497
ADVERTISING & PUBLIC RELATIONS	5418	1,394,738,806	1,146,606,960	15,652,590
OTHER PROFESSIONAL SERVICES	5419	3,806,778,708	2,562,425,525	30,212,120
MANAGEMENT SERVICES	55	415,386,062	336,806,415	4,129,452
ADMINISTRATIVE & SUPPORT SERVICES	561	14,787,931,878	12,705,268,412	134,728,578
EMPLOYMENT SERVICES	5613	3,130,098,281	2,787,766,267	37,155,021
TRAVEL SERVICES	5615	749,377,700	625,719,105	3,816,319
INVESTIGATION & SECURITY SERVICES	5616	1,097,635,448	985,984,553	11,488,565
BUILDING SERVICES & JANITORIAL	5617	3,032,758,675	2,920,063,601	24,472,362
OTHER	5611, 5612, 5614, 5619	6,778,061,774	5,385,734,886	57,796,311
WASTE TREATMENT/ COLLECTION	562	3,644,571,977	3,345,031,868	34,626,262
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	2,472,162,243	1,191,732,070	15,363,851
HEALTH SERVICES	62	41,958,952,283	32,999,850,455	461,104,674
AMBULATORY HEALTH CARE SERVICES	621	21,283,613,803	17,871,260,142	253,289,857
PHYSICIANS	6211	8,497,842,308	6,790,055,344	100,593,569
DENTISTS	6212	3,440,967,981	3,405,345,199	50,930,448
OTHER HEALTH PRACTITIONERS	6213	3,076,096,383	2,885,204,665	39,669,126
OUTPATIENT CARE CENTERS	6214	3,018,947,887	2,321,595,257	32,616,991
MEDICAL & DIAGNOSTIC LABORATORIES	6215	1,246,209,915	748,681,839	11,169,555
HOME HEALTH CARE	6216	1,042,850,167	997,011,462	9,803,507
OTHER AMBULATORY HEALTH CARE	6219	960,699,162	723,366,376	8,506,661
HOSPITALS	622	16,743,834,341	11,984,484,846	174,309,598
NURSING & RETIREMENT HOMES	623	2,536,171,262	2,277,493,424	23,585,773
SOCIAL SERVICES & DAY CARE	624	1,395,332,877	866,612,043	9,919,446
ARTS, ENTERTAINMENT, & RECREATION	71	3,372,882,664	2,727,741,595	26,278,482
PERFORMING ARTS, SPECTATOR SPORTS	711	1,405,054,508	1,039,459,032	13,025,980
MUSEUMS, HISTORICAL SITES, ETC.	712	89,393,389	22,325,575	190,068
AMUSEMENT, GAMBLING, RECREATION	713	1,878,434,767	1,665,956,988	13,062,434
ACCOMMODATIONS	721	3,529,660,665	3,389,528,586	17,806,736
RESTAURANTS, FOOD SERVICES	7223, 7225	13,120,827,143	12,879,048,284	64,782,562
DRINKING PLACES	7224	922,302,255	834,298,543	4,757,081
AUTO REPAIR & SERVICES	8111	2,745,557,462	2,658,378,196	13,011,770
OTHER REPAIR SERVICES	8112, 8113, 8114	2,200,727,591	1,619,002,247	8,477,927
PERSONAL SERVICES	812	3,254,622,054	3,084,446,594	34,053,192
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,379,574,680	1,331,253,239	17,890,328
DEATH CARE SERVICES	8122	207,367,289	203,830,512	2,349,643
LAUNDRY & DRY CLEANING	8123	435,938,226	425,721,900	2,684,472
OTHER PERSONAL SERVICES	8129	1,231,741,859	1,123,640,943	11,128,749
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	782,718,311	389,634,218	4,586,225
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>356,641,315</u>	<u>307,091,836</u>	<u>4,153,983</u>
TOTAL ALL INDUSTRIES		735,003,537,477	\$569,768,996,558	\$3,691,357,412

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.