

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$786,024,929</u>	<u>\$521,489,243</u>	<u>\$2,485,287</u>
CROP & ANIMAL PRODUCTION	111,112	187,514,757	104,182,665	556,387
FORESTRY & LOGGING	113	430,974,555	338,317,380	1,262,771
FISHING & HUNTING	114	42,050,864	16,322,095	81,721
AG & FORESTRY SUPPORT ACTIVITIES	115	125,484,753	62,667,103	584,408
<u>MINING</u>	<u>21</u>	<u>106,884,787</u>	<u>89,703,044</u>	<u>478,569</u>
SAND & GRAVEL, QUARRYING	2123	66,958,111	56,575,461	292,827
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	39,926,676	33,127,583	185,742
<u>UTILITIES</u>	<u>22</u>	<u>712,284,165</u>	<u>485,820,059</u>	<u>6,046,579</u>
HYDROELECTRIC POWER GENERATION	221111	5,888,422	5,202,012	59,836
ALTERNATIVE POWER GENERATION	221114-221117	2,492,785	2,462,163	21,799
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	4,531,786	4,396,103	31,852
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	22121, 221122	185,987,729	145,452,054	1,310,293
NATURAL GAS DISTRIBUTION	2212	162,521,556	19,428,243	130,219
WATER & SEWER	2213	350,861,887	308,879,484	4,492,580
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,362,060,212</u>	<u>8,257,132,788</u>	<u>41,026,729</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,493,893,804	1,395,927,074	6,997,207
NONRESIDENTIAL BUILDING	2362	2,194,427,162	1,868,963,562	8,963,039
HEAVY CONSTRUCTION & HIGHWAYS	237	1,091,999,483	933,422,679	4,778,546
SPECIAL TRADE CONTRACTORS	238	4,581,739,763	4,058,819,473	20,287,937
ELECTRICAL	23821	1,150,845,169	1,044,486,986	5,429,775
PLUMBING & HEATING	23822	887,380,884	775,899,424	3,869,870
PAINTING	23832	136,704,253	124,608,999	600,307
MASONRY/DRYWALL	23814, 23831	243,031,909	219,511,828	1,057,088
ROOFING	23816	170,502,839	161,430,904	771,671
OTHER CONTRACTORS	238 not listed above	1,993,274,709	1,732,881,332	8,559,226
<u>MANUFACTURING</u>	<u>31-33</u>	<u>41,372,343,724</u>	<u>31,424,035,572</u>	<u>122,108,543</u>
FOOD PRODUCTS	311	3,105,030,168	1,713,907,194	6,318,047
MILLING OF GRAINS	3112	305,524,415	192,986,515	889,363
FRUITS & VEGETABLES	3114	403,473,757	123,305,709	580,532
DAIRY PRODUCTS	3115	37,932,591	22,809,730	113,954
MEAT PRODUCTS	3116	556,771,304	549,798,020	819,255
SEAFOOD PRODUCTS	3117	674,730,578	118,555,507	537,118
BAKERY PRODUCTS	3118	412,911,840	214,029,429	1,032,432
OTHER FOOD ITEMS	3111, 3113, 3119	713,685,683	492,422,284	2,345,393
BEVERAGES	312	517,032,932	335,572,974	1,628,728
TEXTILES	313,314	185,447,952	105,257,045	513,208
APPAREL	315	52,162,471	29,313,682	142,555
LEATHER & ALLIED PRODUCTS	316	13,013,385	6,756,664	32,605
LUMBER & WOOD PRODUCTS	321	2,136,457,273	1,306,324,709	5,365,394
SAWMILLS	3211	848,708,689	505,627,708	1,826,070
PLYWOOD & TRUSSES	3212	331,851,490	207,039,641	828,364
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	955,897,094	593,657,360	2,710,960
PAPER PRODUCTS	322	1,706,981,298	968,785,067	3,764,445
PULP & PAPER MILLS	3221	1,122,684,094	603,041,543	2,139,220
OTHER PAPER PRODUCTS	3222	584,297,204	365,743,524	1,625,225
COMMERCIAL PRINTING	323	207,681,901	173,324,990	865,689
PETROLEUM & COAL PRODUCTS	324	7,209,600,005	6,674,411,039	32,269,512
PETROLEUM REFINING	32411	7,022,290,602	6,547,472,723	31,660,674
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	187,309,403	126,938,316	608,838
CHEMICALS	325	1,402,951,281	844,873,635	3,899,783
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	389,981,551	257,138,919	1,255,140
PHARMACEUTICALS	3254	273,212,841	164,136,500	796,897
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	363,196,346	199,401,008	753,936
PAINT, COATING & ADHESIVES	3255	28,985,547	19,118,797	92,430
SOAP, CLEANING COMPOUND & TOILETRIES	3256	201,734,050	102,958,057	499,131
OTHER CHEMICAL PRODUCTS	3259	145,840,946	102,120,354	502,249

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	713,841,848	434,922,926	2,063,658
NONMETALLIC MINERALS	327	633,170,403	479,933,078	2,199,927
PRIMARY METALS	331	828,182,430	610,362,508	2,482,372
IRON & STEEL MILLS	3311, 3312	273,994,277	163,238,224	769,921
ALUMINUM SMELTING	3313	317,129,254	294,414,708	977,601
OTHER NONFERROUS METALS	3314	46,466,719	43,686,642	211,244
FOUNDRIES	3315	190,592,180	109,022,934	523,606
FABRICATED METAL PRODUCTS	332	1,402,578,919	950,145,040	4,327,475
MACHINERY	333	1,499,171,737	821,092,059	4,142,825
FARM & CONSTRUCTION IMPLEMENTS	3331	163,128,594	104,664,579	694,898
INDUSTRIAL MACHINERY	3332	271,958,935	135,105,711	661,542
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,064,084,208	581,321,769	2,786,385
COMPUTERS & ELECTRONICS	334	2,298,701,200	1,267,789,885	5,848,079
COMPUTER HARDWARE	3341	137,703,793	67,853,180	350,539
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	105,398,592	48,210,608	241,139
AUDIO & VIDEO EQUIPMENT	3343	46,868,308	24,366,833	122,124
SEMICONDUCTORS	3344	632,789,107	331,260,150	1,329,306
INSTRUMENTS	3345	1,352,803,285	780,208,679	3,690,922
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	23,138,115	15,890,435	114,049
ELECTRICAL EQUIPMENT & APPLIANCES	335	591,269,763	277,946,091	1,290,617
LIGHTING EQUIPMENT	3351	99,890,452	24,068,824	117,432
HOUSEHOLD APPLIANCES	3352	40,989,387	2,610,075	12,573
OTHER ELECTRIC EQUIPMENT	3353, 3359	450,389,924	251,267,192	1,160,612
TRANSPORTATION EQUIPMENT	336	15,605,806,110	13,674,716,440	41,396,691
MOTOR VEHICLES & PARTS	3361, 3362, 3363	414,999,780	266,511,403	1,292,712
AIRCRAFT, AEROSPACE & PARTS	3364	14,834,706,294	13,143,130,318	38,790,007
SHIPS & BOATS	3366	304,640,207	227,231,162	1,129,917
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	51,459,829	37,843,557	184,055
FURNITURE & RELATED PRODUCTS	337	304,169,479	208,399,268	1,014,948
OTHER MANUFACTURING	339	959,093,169	540,201,278	2,541,985
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	104,328,640	58,221,225	298,196
DENTAL LABORATORIES	339116	42,483,762	36,172,723	228,210
SPORTING AND ATHLETIC GOODS	33992	242,462,195	69,004,191	339,949
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	569,818,572	376,803,139	1,675,630
WHOLESALE TRADE	42	33,965,528,010	24,109,897,129	113,760,907
DURABLE GOODS	423	16,216,242,076	11,919,959,082	59,036,966
MOTOR VEHICLES & PARTS	4231	2,471,401,740	2,286,107,161	11,238,060
FURNITURE & HOME FURNISHINGS	4232	323,202,710	230,237,736	1,130,163
LUMBER & CONSTRUCTION MATERIALS	4233	1,409,142,978	925,200,554	4,344,339
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,059,501,752	2,373,872,238	12,795,439
METAL & MINERAL (except Petroleum)	4235	782,381,210	556,387,923	2,630,201
ELECTRICAL EQUIPMENT	4236	2,154,483,616	1,600,234,178	8,033,655
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	777,025,380	662,847,349	3,155,926
MACHINERY & EQUIPMENT	4238	3,743,585,831	2,657,115,269	12,296,575
SPORTING & RECREATIONAL GOODS & SUPPL	423910	316,028,340	155,963,025	773,674
TOY & HOBBY GOODS & SUPPLIES	423920	449,106,735	30,645,093	174,368
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	730,381,784	441,348,556	2,464,566
NONDURABLE GOODS:	424	17,484,219,880	12,050,387,586	53,761,496
PAPER & PAPER PRODUCTS	4241	607,671,895	472,126,782	2,184,523
DRUGS & SUNDRIES	4242	2,097,579,095	1,880,526,081	5,251,646
APPAREL	4243	989,799,699	311,523,472	1,538,801
FOOD PRODUCTS	4244	7,135,086,351	4,412,340,873	19,226,076
FARM PRODUCTS	4245	547,515,460	213,699,591	1,066,604
CHEMICALS & PLASTICS	4246	1,021,472,667	829,646,309	3,988,485
PETROLEUM PRODUCTS	4247	1,798,206,368	1,448,953,822	8,556,695

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
BEER & ALE	424810	191,725,431	179,583,887	870,793
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	732,513,203	583,643,123	2,841,331
FARM SUPPLIES	42491	701,120,687	526,834,671	2,610,430
TOBACCO & TOBACCO PRODUCTS	42494	318,020,518	252,605,530	1,220,227
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,343,508,506	938,903,445	4,405,885
ELECTRONIC MARKETS, AGENTS, BROKERS	425	265,066,054	139,550,461	962,445
RETAIL TRADE	44-45	27,786,747,732	24,392,630,079	120,278,420
MOTOR VEHICLES & PARTS	441	5,227,910,683	4,683,043,872	23,576,714
NEW & USED AUTO DEALERS	4411	4,119,944,224	3,715,415,874	18,798,515
RV, BOAT, MOTORCYCLE DEALERS	4412	368,717,529	311,134,180	1,573,513
AUTOMOTIVE PARTS & TIRES	4413	739,248,930	656,493,818	3,204,686
FURNITURE & HOME FURNISHINGS	442	691,971,029	621,971,347	2,991,072
ELECTRONICS & APPLIANCES	443	1,340,877,484	1,181,106,620	6,545,198
HOUSEHOLD APPLIANCES	443141	92,304,615	91,029,672	441,354
ELECTRONIC STORES	443142	1,248,572,869	1,090,076,948	6,103,844
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,692,943,658	1,553,717,389	7,463,542
BUILDING MATERIALS	4441	1,464,949,925	1,371,821,074	6,590,067
LAWN & GARDEN SUPPLIES	4442	227,993,733	181,896,315	873,475
FOOD & BEVERAGES (OFF-PREMISES)	445	3,744,873,437	3,564,256,422	16,985,792
GROCERY & CONVENIENCE STORES	4451	3,382,211,839	3,250,479,310	15,589,286
OTHER FOOD STORES/SPECIALTY FOODS	4452	276,615,616	233,984,708	1,014,138
BEER, WINE AND LIQUOR STORES	4453	86,045,982	79,792,404	382,368
DRUG STORES & PERSONAL CARE STORES	446	1,688,107,891	1,514,856,898	7,321,439
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,656,131,720	2,179,558,249	10,528,756
APPAREL & ACCESSORIES	448	1,106,641,438	918,484,956	4,430,121
CLOTHING STORES	4481	881,542,906	715,958,791	3,460,932
SHOE STORES	4482	90,729,623	84,216,808	398,639
JEWELRY & LUGGAGE STORES	4483	134,368,909	118,309,357	570,550
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	674,757,377	574,408,163	2,834,611
SPORTING GOODS	45111	412,971,795	347,557,002	1,725,288
HOBBY & TOY STORES	45112	101,159,780	82,178,939	390,215
SEWING SUPPLIES	45113	39,607,565	37,194,909	178,283
MUSICAL INSTRUMENTS	45114	35,937,303	31,113,387	160,833
BOOK, PERIODICAL & MUSIC STORES	45121	85,080,934	76,363,926	379,992
DEPARTMENT STORES	4521	738,388,500	720,526,448	3,456,214
GENERAL MERCHANDISE STORES	4529	4,403,808,638	3,926,018,373	18,672,046
E-COMMERCE & MAIL ORDER	4541	1,019,188,380	671,978,256	3,539,140
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,801,147,497	2,282,937,086	11,933,775
TRANSPORTATION	48-492	1,125,925,391	939,924,768	6,147,834
AIR TRANSPORTATION	481	14,164,932	11,498,990	110,258
RAILROADS	482	22,553,073	22,516,499	258,908
WATER TRANSPORTATION	483	51,409,073	21,313,973	71,888
TRUCK TRANSPORTATION	484	149,471,892	115,748,960	1,022,546
TRANSIT & GROUND PASSENGER TRANSPORT	485	34,868,455	32,137,340	411,839
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	43,760,135	7,121,597	40,273
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	788,757,490	710,080,850	4,009,389
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	19,241,706	17,807,924	197,254
WAREHOUSING & STORAGE	493	173,969,941	153,924,647	921,187
INFORMATION	51	4,972,642,253	4,167,449,646	37,121,851
PUBLISHING (EXCEPT INTERNET)	511	921,099,615	616,379,934	3,884,307
NEWSPAPERS	51111	121,427,920	120,828,399	490,770
BOOKS & PERIODICALS	51112, 51113	104,721,695	81,361,880	521,403
SOFTWARE	5112	638,039,550	364,845,139	2,283,328
OTHER PUBLISHERS	51114, 51119	56,910,450	49,344,516	588,806
MOTION PICTURE PRODUCTION	512	204,297,185	172,718,596	1,764,506
RADIO & TV BROADCASTING, CABLE TV	515	527,031,425	435,743,323	5,350,591

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1ST QUARTER, 2014

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,616,298,126	2,513,966,876	21,015,378
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	508,189,550	282,373,157	3,528,004
OTHER INFORMATION SERVICES	519	195,726,352	146,267,760	1,579,065
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,500,857,908</u>	<u>6,564,293,557</u>	<u>75,953,437</u>
BANKS & CREDIT UNIONS	522	3,570,277,541	2,880,957,740	40,816,186
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,173,240,412	999,540,594	10,823,067
INSURANCE AGENTS & BROKERS	524	1,757,415,635	863,679,656	7,661,370
REAL ESTATE AGENTS & BROKERS	531	881,047,388	821,575,348	11,272,600
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,010,790,308	890,503,419	4,720,482
LESSORS OF NONFINANCIAL INTANGIBLES	533	108,086,624	108,036,800	659,732
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>30,746,323,809</u>	<u>24,238,248,578</u>	<u>272,791,342</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>10,383,618,299</u>	<u>7,714,279,163</u>	<u>97,572,584</u>
LEGAL SERVICES	5411	1,043,054,953	987,920,914	14,511,918
ACCOUNTING SERVICES	5412	1,141,594,387	1,052,401,022	15,536,173
ARCHITECTURAL SERVICES	54131	294,440,700	246,995,419	3,639,863
ENGINEERING SERVICES	54133	1,288,633,833	1,089,841,608	11,233,902
OTHER RELATED SERVICES	54132, 54134-54138	150,531,611	131,816,628	1,678,391
SPECIALIZED DESIGN SERVICES	5414	182,218,504	160,350,204	1,601,936
COMPUTER SYSTEM DESIGN SERVICES	5415	3,134,586,312	1,572,452,185	18,631,532
CONSULTING SERVICES	5416	1,631,853,059	1,321,550,029	17,891,140
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	536,869,276	339,506,865	2,850,129
ADVERTISING & PUBLIC RELATIONS	5418	312,998,601	264,289,368	3,620,047
OTHER PROFESSIONAL SERVICES	5419	666,837,063	547,154,921	6,377,553
MANAGEMENT SERVICES	55	75,278,431	52,904,983	590,654
ADMINISTRATIVE & SUPPORT SERVICES	561	2,947,212,566	2,554,169,393	26,896,652
EMPLOYMENT SERVICES	5613	620,583,462	566,481,014	7,526,829
TRAVEL SERVICES	5615	131,714,076	123,593,290	734,495
INVESTIGATION & SECURITY SERVICES	5616	209,833,242	191,026,770	2,264,928
BUILDING SERVICES & JANITORIAL	5617	517,963,250	499,363,269	4,221,662
OTHER	5611, 5612, 5614, 5619	1,467,118,536	1,173,705,050	12,148,738
WASTE TREATMENT/ COLLECTION	562	763,852,173	698,647,929	7,319,318
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	534,609,060	241,454,473	3,071,882
HEALTH SERVICES	62	9,102,820,653	7,224,447,246	101,535,593
AMBULATORY HEALTH CARE SERVICES	621	4,833,161,372	4,087,073,766	58,264,937
PHYSICIANS	6211	1,940,074,213	1,579,878,544	23,435,518
DENTISTS	6212	832,009,676	823,950,799	12,333,060
OTHER HEALTH PRACTITIONERS	6213	619,259,388	577,522,273	8,038,901
OUTPATIENT CARE CENTERS	6214	711,855,737	555,963,575	7,831,005
MEDICAL & DIAGNOSTIC LABORATORIES	6215	283,432,058	179,842,640	2,656,483
HOME HEALTH CARE	6216	256,890,264	245,646,109	2,334,961
OTHER AMBULATORY HEALTH CARE	6219	189,640,036	124,851,826	1,635,009
HOSPITALS	622	3,440,477,925	2,458,293,957	35,991,617
NURSING & RETIREMENT HOMES	623	586,294,625	521,333,039	5,464,039
SOCIAL SERVICES & DAY CARE	624	242,886,731	157,746,484	1,815,000
ARTS, ENTERTAINMENT, & RECREATION	71	647,542,163	542,857,002	4,746,843
PERFORMING ARTS, SPECTATOR SPORTS	711	203,250,949	159,013,149	1,785,101
MUSEUMS, HISTORICAL SITES, ETC.	712	11,997,787	3,043,603	28,493
AMUSEMENT, GAMBLING, RECREATION	713	432,293,427	380,800,250	2,933,249
ACCOMMODATIONS	721	604,673,563	579,862,042	3,105,351
RESTAURANTS, FOOD SERVICES	7223, 7225	3,478,882,758	2,679,688,755	13,503,676
DRINKING PLACES	7224	212,729,403	193,118,425	1,136,662
AUTO REPAIR & SERVICES	8111	622,750,606	593,859,911	2,899,007
OTHER REPAIR SERVICES	8112, 8113, 8114	420,958,111	346,410,326	1,859,916
PERSONAL SERVICES	812	703,555,645	671,150,241	6,715,689
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	240,740,683	232,227,935	3,000,676
DEATH CARE SERVICES	8122	49,533,670	48,506,174	552,236
LAUNDRY & DRY CLEANING	8123	99,444,237	97,075,081	605,914
OTHER PERSONAL SERVICES	8129	313,837,055	293,341,051	2,556,863
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	140,465,702	73,223,827	870,037
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>107,419,536</u>	<u>72,219,722</u>	<u>967,834</u>
TOTAL ALL INDUSTRIES		159,611,637,721	\$125,344,593,970	\$799,121,041