

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
2nd 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>\$852,010,182</u>	<u>\$590,916,133</u>	<u>\$3,064,840</u>
CROP & ANIMAL PRODUCTION	111,112	229,396,015	145,263,900	806,630
FORESTRY & LOGGING	113	473,747,343	350,359,750	1,297,278
FISHING & HUNTING	114	34,338,883	11,303,329	65,264
AG & FORESTRY SUPPORT ACTIVITIES	115	114,527,941	83,989,154	895,668
<u>MINING</u>	<u>21</u>	<u>140,682,502</u>	<u>116,399,172</u>	<u>609,944</u>
SAND & GRAVEL, QUARRYING	2123	79,536,192	69,171,566	353,089
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	61,146,310	47,227,606	256,855
<u>UTILITIES</u>	<u>22</u>	<u>675,685,234</u>	<u>516,598,386</u>	<u>6,874,965</u>
HYDROELECTRIC POWER GENERATION	221111	15,623,137	15,190,106	203,385
ALTERNATIVE POWER GENERATION	221114-221117	4,013,204	3,985,558	28,248
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	5,121,645	3,690,842	29,195
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	141,844,934	108,510,107	1,127,390
NATURAL GAS DISTRIBUTION	2212	92,651,779	10,957,294	85,763
WATER & SEWER	2213	416,430,535	374,264,479	5,400,984
<u>CONSTRUCTION</u>	<u>23</u>	<u>10,693,356,558</u>	<u>9,475,408,917</u>	<u>46,688,966</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,724,578,658	1,598,832,051	7,909,263
NONRESIDENTIAL BUILDING	2362	2,418,370,002	2,141,502,192	10,231,065
HEAVY CONSTRUCTION & HIGHWAYS	237	1,305,831,967	1,071,739,220	5,458,479
SPECIAL TRADE CONTRACTORS	238	5,244,575,931	4,663,335,454	23,090,159
ELECTRICAL	23821	1,111,458,910	988,890,233	5,123,150
PLUMBING & HEATING	23822	998,170,313	882,532,432	4,374,734
PAINTING	23832	187,198,494	170,440,030	818,897
MASONRY/DRYWALL	23814, 23831	284,702,376	255,910,530	1,233,151
ROOFING	23816	230,490,547	218,137,299	1,039,355
OTHER CONTRACTORS	238 not listed above	2,432,555,291	2,147,424,930	10,500,872
<u>MANUFACTURING</u>	<u>31-33</u>	<u>43,701,322,297</u>	<u>33,009,508,123</u>	<u>129,324,275</u>
FOOD PRODUCTS	311	3,187,380,742	1,817,520,239	6,607,281
MILLING OF GRAINS	3112	265,008,843	175,450,578	800,679
FRUITS & VEGETABLES	3114	392,397,602	120,242,304	574,003
DAIRY PRODUCTS	3115	36,812,037	22,594,313	112,391
MEAT PRODUCTS	3116	632,236,136	621,356,425	937,549
SEAFOOD PRODUCTS	3117	708,804,669	139,945,309	653,548
BAKERY PRODUCTS	3118	432,985,753	236,985,228	1,142,450
OTHER FOOD ITEMS	3111, 3113, 3119	719,135,702	500,946,082	2,386,661
BEVERAGES	312	610,764,553	396,260,109	1,928,528
TEXTILES	313,314	237,173,022	129,678,149	632,782
APPAREL	315	55,583,849	30,462,143	148,767
LEATHER & ALLIED PRODUCTS	316	14,431,755	7,613,643	36,727
LUMBER & WOOD PRODUCTS	321	2,324,416,266	1,439,657,893	5,816,856
SAWMILLS	3211	906,342,197	555,988,417	2,009,239
PLYWOOD & TRUSSES	3212	354,351,780	222,327,832	890,790
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	1,063,722,289	661,341,644	2,916,827
PAPER PRODUCTS	322	1,731,082,666	994,752,358	3,859,389
PULP & PAPER MILLS	3221	1,220,129,637	654,250,704	2,319,000
OTHER PAPER PRODUCTS	3222	510,953,029	340,501,654	1,540,389
COMMERCIAL PRINTING	323	234,931,614	190,704,973	949,145
PETROLEUM & COAL PRODUCTS	324	7,933,520,123	7,260,965,944	35,106,384
PETROLEUM REFINING	32411	7,772,764,172	7,160,410,044	34,620,309
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	160,755,951	100,555,900	486,075
CHEMICALS	325	1,674,263,212	1,017,002,784	4,747,127
CHEMICALS , PESTICIDES & FERTILIZERS	3251, 3253	550,256,310	378,213,603	1,859,505
PHARMACEUTICALS	3254	268,700,780	159,064,324	775,293
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	366,802,411	207,371,623	779,326
PAINT, COATING & ADHESIVES	3255	42,108,128	30,687,289	148,057
SOAP, CLEANING COMPOUND & TOILETRIES	3256	226,436,804	110,370,852	534,527
OTHER CHEMICAL PRODUCTS	3259	219,958,779	131,295,093	650,419

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	824,344,147	494,059,875	2,346,439
NONMETALLIC MINERALS	327	821,439,755	628,625,820	2,903,581
PRIMARY METALS	331	834,563,652	602,470,346	2,473,490
IRON & STEEL MILLS	3311, 3312	297,287,405	177,080,675	832,614
ALUMINUM SMELTING	3313	295,656,967	274,210,382	913,576
OTHER NONFERROUS METALS	3314	40,487,407	38,942,572	188,237
FOUNDRIES	3315	201,131,873	112,236,717	539,063
FABRICATED METAL PRODUCTS	332	1,598,406,366	1,099,194,019	5,035,720
MACHINERY	333	1,623,779,547	877,470,037	4,216,388
FARM & CONSTRUCTION IMPLEMENTS	3331	167,846,573	95,707,238	463,554
INDUSTRIAL MACHINERY	3332	289,241,688	143,696,946	702,168
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,166,691,286	638,065,853	3,050,666
COMPUTERS & ELECTRONICS	334	2,377,600,446	1,298,780,035	6,042,393
COMPUTER HARDWARE	3341	153,909,186	47,635,370	254,796
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	100,625,142	48,307,630	241,800
AUDIO & VIDEO EQUIPMENT	3343	49,155,098	25,789,091	130,154
SEMICONDUCTORS	3344	696,171,171	363,849,336	1,521,946
INSTRUMENTS	3345	1,350,189,804	794,445,947	3,763,679
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	27,550,045	18,752,661	130,018
ELECTRICAL EQUIPMENT & APPLIANCES	335	598,468,330	297,688,505	1,382,731
LIGHTING EQUIPMENT	3351	114,757,089	27,692,054	135,366
HOUSEHOLD APPLIANCES	3352	4,541,938	2,905,572	14,017
OTHER ELECTRIC EQUIPMENT	3353, 3359	479,169,303	267,090,879	1,233,348
TRANSPORTATION EQUIPMENT	336	15,636,131,277	13,595,878,198	41,132,172
MOTOR VEHICLES & PARTS	3361, 3362, 3363	394,869,786	274,896,227	1,332,433
AIRCRAFT, AEROSPACE & PARTS	3364	14,871,857,547	13,051,112,267	38,470,654
SHIPS & BOATS	3366	314,707,167	224,233,542	1,107,467
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	54,696,777	45,636,162	221,618
FURNITURE & RELATED PRODUCTS	337	345,669,712	232,898,600	1,142,710
OTHER MANUFACTURING	339	1,037,371,263	597,824,453	2,815,665
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	120,335,747	66,625,798	340,657
DENTAL LABORATORIES	339116	43,605,624	37,475,231	232,888
SPORTING AND ATHLETIC GOODS	33992	244,368,137	70,865,104	349,454
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	629,061,755	422,858,320	1,892,666
WHOLESALE TRADE	42	38,568,123,034	27,101,838,183	126,543,091
DURABLE GOODS	423	18,416,528,149	13,203,937,255	65,257,053
MOTOR VEHICLES & PARTS	4231	2,640,449,809	2,426,144,792	11,938,743
FURNITURE & HOME FURNISHINGS	4232	369,810,449	266,846,776	1,307,179
LUMBER & CONSTRUCTION MATERIALS	4233	1,685,521,693	1,117,281,669	5,257,091
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,306,026,109	2,513,899,741	13,085,732
METAL & MINERAL (except Petroleum)	4235	869,703,271	626,324,055	2,986,223
ELECTRICAL EQUIPMENT	4236	2,981,826,016	1,918,268,971	9,662,759
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	894,053,647	753,554,431	3,620,088
MACHINERY & EQUIPMENT	4238	4,055,267,355	2,906,736,795	13,743,796
SPORTING & RECREATIONAL GOODS & SUPPL	423910	352,031,871	173,674,880	854,015
TOY & HOBBY GOODS & SUPPLIES	423920	502,067,209	42,793,239	229,269
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	759,770,720	458,411,906	2,572,158
NONDURABLE GOODS:	424	19,851,416,547	13,744,147,491	60,198,545
PAPER & PAPER PRODUCTS	4241	695,038,814	534,184,562	2,477,685
DRUGS & SUNDRIES	4242	2,160,965,531	1,951,693,500	5,387,505
APPAREL	4243	1,015,999,033	291,956,397	1,437,926
FOOD PRODUCTS	4244	7,888,128,214	4,896,253,311	21,332,800
FARM PRODUCTS	4245	650,418,111	152,376,991	750,333
CHEMICALS & PLASTICS	4246	1,206,451,148	973,601,816	4,715,702
PETROLEUM PRODUCTS	4247	2,268,136,233	1,878,453,965	9,284,339

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		GROSS	TAXABLE	
BEER & ALE	424810	243,212,140	227,631,161	1,103,217
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	853,304,588	683,542,812	3,335,356
FARM SUPPLIES	42491	1,032,080,755	845,090,994	4,194,761
TOBACCO & TOBACCO PRODUCTS	42494	356,109,695	280,778,994	1,356,109
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,481,572,285	1,028,582,988	4,822,812
ELECTRONIC MARKETS, AGENTS, BROKERS	425	300,178,338	153,753,437	1,087,493
RETAIL TRADE	44-45	30,973,001,120	27,276,911,972	134,116,033
MOTOR VEHICLES & PARTS	441	5,955,236,148	5,355,892,726	26,933,157
NEW & USED AUTO DEALERS	4411	4,540,149,908	4,132,156,631	20,896,089
RV, BOAT, MOTORCYCLE DEALERS	4412	600,569,313	502,967,573	2,522,525
AUTOMOTIVE PARTS & TIRES	4413	814,516,927	720,768,522	3,514,543
FURNITURE & HOME FURNISHINGS	442	747,194,794	673,913,261	3,226,373
ELECTRONICS & APPLIANCES	443	1,336,462,727	1,159,499,023	6,401,875
HOUSEHOLD APPLIANCES	443141	99,912,001	98,702,991	475,117
ELECTRONIC STORES	443142	1,236,550,726	1,060,796,032	5,926,758
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,377,232,233	2,226,189,765	10,671,647
BUILDING MATERIALS	4441	2,021,462,564	1,919,436,886	9,199,647
LAWN & GARDEN SUPPLIES	4442	355,769,669	306,752,879	1,472,000
FOOD & BEVERAGES (OFF-PREMISES)	445	4,041,905,146	3,851,171,052	18,302,916
GROCERY & CONVENIENCE STORES	4451	3,621,841,761	3,485,101,489	16,699,528
OTHER FOOD STORES/SPECIALTY FOODS	4452	322,714,798	275,473,705	1,169,654
BEER, WINE AND LIQUOR STORES	4453	97,348,587	90,595,858	433,734
DRUG STORES & PERSONAL CARE STORES	446	1,773,033,140	1,592,306,586	7,686,741
GAS STATIONS (INCL. CONVENIENCE STORES)	447	3,180,923,155	2,641,304,344	12,746,419
APPAREL & ACCESSORIES	448	1,238,312,894	1,040,334,182	4,997,725
CLOTHING STORES	4481	994,829,829	820,884,212	3,948,750
SHOE STORES	4482	98,405,319	91,794,017	433,941
JEWELRY & LUGGAGE STORES	4483	145,077,746	127,655,953	615,034
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	709,566,403	597,099,159	2,919,945
SPORTING GOODS	45111	463,247,426	384,575,320	1,874,098
HOBBY & TOY STORES	45112	103,038,174	82,820,756	397,773
SEWING SUPPLIES	45113	36,715,628	34,435,177	164,929
MUSICAL INSTRUMENTS	45114	33,715,475	29,320,111	151,314
BOOK, PERIODICAL & MUSIC STORES	45121	72,849,700	65,947,795	331,831
DEPARTMENT STORES	4521	819,061,695	799,132,161	3,834,886
GENERAL MERCHANDISE STORES	4529	4,843,233,235	4,277,832,784	20,325,689
E-COMMERCE & MAIL ORDER	4541	997,454,257	672,581,317	3,576,820
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,953,385,293	2,389,655,612	12,491,840
TRANSPORTATION	48-492	1,222,844,096	1,056,531,853	6,893,720
AIR TRANSPORTATION	481	19,541,147	16,414,005	147,357
RAILROADS	482	21,175,206	21,175,206	248,688
WATER TRANSPORTATION	483	45,694,634	28,450,583	104,435
TRUCK TRANSPORTATION	484	171,001,415	132,708,830	1,191,662
TRANSIT & GROUND PASSENGER TRANSPORT	485	38,028,298	35,080,883	449,331
PIPELINE TRANSPORTATION	486	3,605,982	3,605,982	29,504
SCENIC & SIGHTSEEING TRANSPORTATION	487	32,529,173	13,515,201	70,462
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	871,426,674	787,213,136	4,449,387
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	19,841,567	18,368,027	202,894
WAREHOUSING & STORAGE	493	170,459,767	154,705,538	882,107
INFORMATION	51	5,033,057,421	4,192,828,337	37,597,645
PUBLISHING (EXCEPT INTERNET)	511	1,001,466,385	639,050,937	4,222,991
NEWSPAPERS	51111	126,400,500	125,598,291	507,747
BOOKS & PERIODICALS	51112, 51113	110,786,953	87,026,583	556,074
SOFTWARE	5112	692,712,839	361,329,400	2,400,649
OTHER PUBLISHERS	51114, 51119	71,566,093	65,096,663	758,521
MOTION PICTURE PRODUCTION	512	208,178,107	176,150,460	1,852,155
RADIO & TV BROADCASTING, CABLE TV	515	538,016,695	440,473,077	5,150,871

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	2,584,578,392	2,485,408,537	21,043,449
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	482,548,226	283,354,756	3,504,462
OTHER INFORMATION SERVICES	519	218,269,616	168,390,570	1,823,717
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>9,367,979,569</u>	<u>7,195,359,550</u>	<u>83,111,770</u>
BANKS & CREDIT UNIONS	522	3,869,590,944	3,101,718,164	43,951,863
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,200,644,137	1,037,039,832	11,123,018
INSURANCE AGENTS & BROKERS	524	1,874,584,625	823,119,426	7,197,779
REAL ESTATE AGENTS & BROKERS	531	1,118,140,302	1,052,493,784	14,600,698
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,190,812,140	1,066,871,767	5,536,917
LESSORS OF NONFINANCIAL INTANGIBLES	533	114,207,421	114,116,577	701,495
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>33,299,132,708</u>	<u>26,254,869,783</u>	<u>290,858,303</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>11,240,749,123</u>	<u>8,215,809,323</u>	<u>103,059,329</u>
LEGAL SERVICES	5411	1,109,139,510	1,049,313,414	15,263,960
ACCOUNTING SERVICES	5412	1,113,238,989	1,069,566,661	15,864,035
ARCHITECTURAL SERVICES	54131	317,335,503	265,273,932	3,920,733
ENGINEERING SERVICES	54133	1,405,018,017	1,213,813,868	12,065,440
OTHER RELATED SERVICES	54132, 54134-54138	149,709,249	131,845,650	1,680,969
SPECIALIZED DESIGN SERVICES	5414	217,762,254	193,887,828	1,877,759
COMPUTER SYSTEM DESIGN SERVICES	5415	3,537,714,189	1,715,322,023	19,952,484
CONSULTING SERVICES	5416	1,771,192,631	1,457,015,378	19,590,917
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	528,157,800	275,886,825	2,482,707
ADVERTISING & PUBLIC RELATIONS	5418	318,188,079	266,925,088	3,659,586
OTHER PROFESSIONAL SERVICES	5419	773,292,902	576,958,656	6,700,739
MANAGEMENT SERVICES	55	63,598,123	55,631,306	620,669
ADMINISTRATIVE & SUPPORT SERVICES	561	3,279,609,038	2,849,230,253	29,237,576
EMPLOYMENT SERVICES	5613	674,349,595	622,743,670	8,228,852
TRAVEL SERVICES	5615	182,520,637	173,565,614	954,422
INVESTIGATION & SECURITY SERVICES	5616	215,645,026	195,022,200	2,272,977
BUILDING SERVICES & JANITORIAL	5617	665,062,192	641,226,743	5,105,509
OTHER	5611, 5612, 5614, 5619	1,542,031,588	1,216,672,026	12,675,816
WASTE TREATMENT/ COLLECTION	562	990,528,407	926,834,591	8,812,457
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	487,833,598	273,982,812	3,385,876
HEALTH SERVICES	62	9,500,992,270	7,502,319,242	105,656,472
AMBULATORY HEALTH CARE SERVICES	621	4,969,295,296	4,200,063,318	60,122,611
PHYSICIANS	6211	2,017,823,263	1,656,887,777	24,575,842
DENTISTS	6212	832,308,029	823,859,400	12,327,981
OTHER HEALTH PRACTITIONERS	6213	652,661,743	610,674,972	8,535,567
OUTPATIENT CARE CENTERS	6214	732,478,239	565,031,899	7,946,862
MEDICAL & DIAGNOSTIC LABORATORIES	6215	296,338,447	184,131,333	2,720,116
HOME HEALTH CARE	6216	235,599,493	224,378,366	2,239,777
OTHER AMBULATORY HEALTH CARE	6219	202,086,082	135,099,571	1,776,466
HOSPITALS	622	3,685,989,874	2,606,620,247	38,092,838
NURSING & RETIREMENT HOMES	623	596,245,819	529,002,136	5,533,398
SOCIAL SERVICES & DAY CARE	624	249,461,281	166,633,541	1,907,625
ARTS, ENTERTAINMENT, & RECREATION	71	760,367,223	593,073,534	5,427,928
PERFORMING ARTS, SPECTATOR SPORTS	711	299,455,710	195,143,497	2,360,560
MUSEUMS, HISTORICAL SITES, ETC.	712	21,876,623	5,804,668	53,585
AMUSEMENT, GAMBLING, RECREATION	713	439,034,890	392,125,369	3,013,783
ACCOMMODATIONS	721	812,565,859	778,124,921	4,056,216
RESTAURANTS, FOOD SERVICES	7223, 7225	3,789,400,700	2,977,330,448	14,906,470
DRINKING PLACES	7224	224,710,912	204,845,407	1,173,141
AUTO REPAIR & SERVICES	8111	675,476,152	642,288,959	3,140,027
OTHER REPAIR SERVICES	8112, 8113, 8114	476,324,805	392,200,084	2,064,411
PERSONAL SERVICES	812	695,993,888	660,070,744	6,933,554
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	262,461,456	253,244,446	3,286,661
DEATH CARE SERVICES	8122	48,288,025	47,207,125	542,329
LAUNDRY & DRY CLEANING	8123	104,817,839	102,219,333	629,104
OTHER PERSONAL SERVICES	8129	280,426,568	257,399,840	2,475,460
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	172,255,473	94,590,151	1,165,647
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>128,727,216</u>	<u>88,538,087</u>	<u>1,218,530</u>
TOTAL ALL INDUSTRIES		174,697,654,567	\$136,941,876,026	\$866,565,659