

TABLE 5: BUSINESS & OCCUPATION TAX:  
 GROSS INCOME, TAXABLE INCOME & TAX DUE  
 STATEWIDE BY INDUSTRY (NAICS)  
 4th QUARTER, 2013

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$1,509,880,830</u>	<u>\$795,445,677</u>	<u>\$4,245,379</u>
CROP & ANIMAL PRODUCTION	111,112	595,038,142	155,413,470	913,781
FORESTRY & LOGGING	113	621,357,603	486,162,103	1,860,433
FISHING & HUNTING	114	99,213,499	26,314,793	137,651
AG & FORESTRY SUPPORT ACTIVITIES	115	194,271,586	127,555,311	1,333,514
<u>MINING</u>	<u>21</u>	<u>126,811,003</u>	<u>105,943,224</u>	<u>562,160</u>
SAND & GRAVEL, QUARRYING	2123	76,889,716	65,947,968	343,793
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	49,921,287	39,995,256	218,367
<u>UTILITIES</u>	<u>22</u>	<u>733,280,837</u>	<u>559,558,838</u>	<u>7,013,522</u>
HYDROELECTRIC POWER GENERATION	221111	8,568,019	7,531,994	89,529
ALTERNATIVE POWER GENERATION	221114-221117	2,127,483	2,105,049	17,820
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	5,201,011	5,155,572	37,029
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	185,699,891	155,451,475	1,352,643
NATURAL GAS DISTRIBUTION	2212	112,461,434	17,141,449	109,374
WATER & SEWER	2213	419,218,333	372,168,633	5,407,057
<u>CONSTRUCTION</u>	<u>23</u>	<u>11,280,233,129</u>	<u>9,801,339,013</u>	<u>48,723,741</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,853,303,169	1,685,377,642	8,385,889
NONRESIDENTIAL BUILDING	2362	2,489,301,660	2,052,811,774	9,834,910
HEAVY CONSTRUCTION & HIGHWAYS	237	1,577,821,909	1,312,764,204	6,736,537
SPECIAL TRADE CONTRACTORS	238	5,359,806,391	4,750,385,393	23,766,405
ELECTRICAL	23821	1,065,422,856	950,887,052	5,006,650
PLUMBING & HEATING	23822	1,010,472,621	879,520,935	4,378,976
PAINTING	23832	198,733,593	181,155,680	893,998
MASONRY/DRYWALL	23814, 23831	286,173,193	261,007,714	1,259,776
ROOFING	23816	239,855,767	225,884,858	1,077,045
OTHER CONTRACTORS	238 not listed above	2,559,148,361	2,251,929,154	11,149,960
<u>MANUFACTURING</u>	<u>31-33</u>	<u>43,131,363,939</u>	<u>32,800,722,729</u>	<u>128,022,851</u>
FOOD PRODUCTS	311	3,446,426,358	1,933,903,762	7,343,672
MILLING OF GRAINS	3112	313,496,892	223,803,252	1,032,604
FRUITS & VEGETABLES	3114	399,370,792	124,847,834	588,724
DAIRY PRODUCTS	3115	35,629,801	21,923,132	106,487
MEAT PRODUCTS	3116	596,109,554	574,428,149	896,068
SEAFOOD PRODUCTS	3117	694,811,691	151,316,964	702,196
BAKERY PRODUCTS	3118	582,219,069	296,226,784	1,431,677
OTHER FOOD ITEMS	3111, 3113, 3119	824,788,559	541,357,647	2,585,916
BEVERAGES	312	603,623,026	409,660,996	2,003,488
TEXTILES	313,314	218,207,839	122,256,899	609,882
APPAREL	315	71,802,582	40,594,125	209,887
LEATHER & ALLIED PRODUCTS	316	15,793,840	9,739,752	47,931
LUMBER & WOOD PRODUCTS	321	1,917,118,505	1,171,782,071	4,845,902
SAWMILLS	3211	779,458,959	457,787,899	1,652,457
PLYWOOD & TRUSSES	3212	299,718,425	185,718,498	758,601
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	837,941,121	528,275,674	2,434,844
PAPER PRODUCTS	322	1,745,561,677	1,002,807,937	3,909,979
PULP & PAPER MILLS	3221	1,168,370,264	632,936,021	2,246,853
OTHER PAPER PRODUCTS	3222	577,191,413	369,871,916	1,663,126
COMMERCIAL PRINTING	323	242,144,961	201,812,374	1,004,245
PETROLEUM & COAL PRODUCTS	324	7,438,718,701	6,915,568,866	33,449,067
PETROLEUM REFINING	32411	7,326,611,059	6,848,634,603	33,123,668
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	112,107,642	66,934,263	325,399
CHEMICALS	325	1,446,240,431	919,328,474	4,347,995
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	389,618,711	242,988,059	1,197,835
PHARMACEUTICALS	3254	297,937,964	184,424,848	953,503
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	348,104,375	197,808,993	763,563
PAINT, COATING & ADHESIVES	3255	34,651,142	24,512,894	118,316
SOAP, CLEANING COMPOUND & TOILETRIES	3256	157,268,426	136,078,826	658,949
OTHER CHEMICAL PRODUCTS	3259	218,659,813	133,514,854	655,829

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
PLASTICS & RUBBER PRODUCTS	326	686,450,188	411,694,571	1,961,548
NONMETALLIC MINERALS	327	689,560,108	528,155,172	2,432,025
PRIMARY METALS	331	794,888,436	577,291,541	2,314,195
IRON & STEEL MILLS	3311, 3312	275,904,578	160,540,889	754,346
ALUMINUM SMELTING	3313	306,216,510	286,377,668	933,958
OTHER NONFERROUS METALS	3314	35,845,292	32,089,022	155,138
FOUNDRIES	3315	176,922,056	98,283,962	470,753
FABRICATED METAL PRODUCTS	332	1,493,973,610	1,007,064,567	4,613,017
MACHINERY	333	1,512,794,037	814,113,391	4,148,213
FARM & CONSTRUCTION IMPLEMENTS	3331	159,221,361	102,041,142	701,342
INDUSTRIAL MACHINERY	3332	287,739,100	129,321,924	642,337
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,065,833,576	582,750,325	2,804,534
COMPUTERS & ELECTRONICS	334	2,801,332,213	1,364,056,990	6,308,441
COMPUTER HARDWARE	3341	420,594,542	51,290,578	294,238
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	123,673,009	53,976,187	293,427
AUDIO & VIDEO EQUIPMENT	3343	71,396,583	31,671,859	157,308
SEMICONDUCTORS	3344	668,231,911	327,318,633	1,370,703
INSTRUMENTS	3345	1,493,005,421	884,624,557	4,075,683
SOFTWARE, OTHER MAGNETIC & OPTICAL MEI	3346	24,430,747	15,175,176	117,082
ELECTRICAL EQUIPMENT & APPLIANCES	335	621,977,591	294,538,297	1,395,695
LIGHTING EQUIPMENT	3351	89,385,300	22,363,895	108,669
HOUSEHOLD APPLIANCES	3352	64,787,253	3,306,456	15,920
OTHER ELECTRIC EQUIPMENT	3353, 3359	467,805,038	268,867,946	1,271,106
TRANSPORTATION EQUIPMENT	336	15,944,617,392	14,198,559,349	42,811,681
MOTOR VEHICLES & PARTS	3361, 3362, 3363	406,727,224	259,857,045	1,261,655
AIRCRAFT, AEROSPACE & PARTS	3364	15,191,089,678	13,696,254,937	40,347,178
SHIPS & BOATS	3366	294,029,494	206,048,447	1,025,413
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	52,770,996	36,398,920	177,435
FURNITURE & RELATED PRODUCTS	337	333,170,927	232,154,859	1,133,080
OTHER MANUFACTURING	339	1,106,961,517	645,638,736	3,132,908
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	124,997,840	70,009,311	363,922
DENTAL LABORATORIES	339116	61,604,850	54,925,125	325,385
SPORTING AND ATHLETIC GOODS	33992	252,476,770	63,279,753	312,436
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	667,882,057	457,424,547	2,131,165
<b>WHOLESALE TRADE</b>	<b>42</b>	<b>39,135,228,565</b>	<b>25,703,943,548</b>	<b>120,843,494</b>
DURABLE GOODS	423	18,717,740,538	12,820,426,658	63,764,746
MOTOR VEHICLES & PARTS	4231	2,637,229,628	2,424,167,082	11,925,766
FURNITURE & HOME FURNISHINGS	4232	385,677,308	270,329,144	1,329,478
LUMBER & CONSTRUCTION MATERIALS	4233	1,589,802,519	959,180,181	4,530,402
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,561,970,278	2,738,072,827	14,148,649
METAL & MINERAL (except Petroleum)	4235	1,118,074,130	555,886,827	2,637,137
ELECTRICAL EQUIPMENT	4236	2,164,729,276	1,790,720,627	9,433,199
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	861,897,265	699,794,462	3,356,717
MACHINERY & EQUIPMENT	4238	3,862,617,812	2,587,823,726	12,151,205
SPORTING & RECREATIONAL GOODS & SUPPL	423910	331,243,726	171,012,263	856,931
TOY & HOBBY GOODS & SUPPLIES	423920	1,190,953,373	67,164,593	351,570
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	1,013,545,223	556,274,926	3,043,692
NONDURABLE GOODS:	424	20,059,556,470	12,732,150,593	56,047,172
PAPER & PAPER PRODUCTS	4241	659,249,648	502,598,919	2,344,421
DRUGS & SUNDRIES	4242	2,065,435,340	1,876,720,354	5,345,480
APPAREL	4243	1,113,279,297	361,906,390	1,804,697
FOOD PRODUCTS	4244	8,872,062,406	4,944,672,243	21,854,581
FARM PRODUCTS	4245	620,705,524	209,876,108	1,085,726
CHEMICALS & PLASTICS	4246	953,841,911	755,680,982	3,654,888
PETROLEUM PRODUCTS	4247	1,643,308,658	1,261,416,325	6,208,376

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
BEER & ALE	424810	198,345,928	186,408,161	903,754
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	980,773,264	747,184,800	3,628,508
FARM SUPPLIES	42491	642,437,461	463,018,094	2,314,684
TOBACCO & TOBACCO PRODUCTS	42494	334,339,836	263,921,900	1,274,795
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,975,777,197	1,158,746,317	5,627,262
ELECTRONIC MARKETS, AGENTS, BROKERS	425	357,931,557	151,366,297	1,031,576
<b>RETAIL TRADE</b>	<b>44-45</b>	<b>32,438,852,897</b>	<b>27,991,566,732</b>	<b>138,734,509</b>
MOTOR VEHICLES & PARTS	441	5,436,997,255	4,849,045,167	24,324,583
NEW & USED AUTO DEALERS	4411	4,221,797,230	3,828,569,215	19,285,019
RV, BOAT, MOTORCYCLE DEALERS	4412	364,059,121	271,900,312	1,380,094
AUTOMOTIVE PARTS & TIRES	4413	851,140,904	748,575,640	3,659,470
FURNITURE & HOME FURNISHINGS	442	805,369,841	719,850,701	3,469,374
ELECTRONICS & APPLIANCES	443	1,752,450,312	1,527,446,506	8,303,133
HOUSEHOLD APPLIANCES	443141	103,607,864	102,130,931	492,519
ELECTRONIC STORES	443142	1,648,842,448	1,425,315,575	7,810,614
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,818,209,057	1,675,075,506	8,059,820
BUILDING MATERIALS	4441	1,586,613,093	1,482,150,036	7,121,351
LAWN & GARDEN SUPPLIES	4442	231,595,964	192,925,470	938,469
FOOD & BEVERAGES (OFF-PREMISES)	445	3,985,668,148	3,779,371,634	18,086,923
GROCERY & CONVENIENCE STORES	4451	3,522,895,221	3,387,597,481	16,292,643
OTHER FOOD STORES/SPECIALTY FOODS	4452	346,529,902	283,411,959	1,274,190
BEER, WINE AND LIQUOR STORES	4453	116,243,025	108,362,194	520,090
DRUG STORES & PERSONAL CARE STORES	446	1,744,741,752	1,558,239,583	7,676,455
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,848,139,954	2,333,341,801	11,287,166
APPAREL & ACCESSORIES	448	1,719,240,941	1,349,376,362	6,495,352
CLOTHING STORES	4481	1,388,140,218	1,056,803,042	5,094,718
SHOE STORES	4482	107,934,969	103,418,182	490,104
JEWELRY & LUGGAGE STORES	4483	223,165,754	189,155,138	910,530
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	908,841,014	749,275,034	3,710,563
SPORTING GOODS	45111	549,361,315	435,963,127	2,168,461
HOBBY & TOY STORES	45112	169,288,997	141,391,791	678,531
SEWING SUPPLIES	45113	52,496,772	49,888,829	240,191
MUSICAL INSTRUMENTS	45114	43,143,590	36,601,333	189,417
BOOK, PERIODICAL & MUSIC STORES	45121	94,550,340	85,429,954	433,963
DEPARTMENT STORES	4521	1,076,617,729	1,050,705,077	5,049,459
GENERAL MERCHANDISE STORES	4529	5,573,488,569	4,881,441,223	23,193,472
E-COMMERCE & MAIL ORDER	4541	1,348,015,427	867,742,530	4,766,588
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,421,072,898	2,650,655,608	14,311,621
<b>TRANSPORTATION</b>	<b>48-492</b>	<b>1,513,082,652</b>	<b>1,080,493,395</b>	<b>7,390,968</b>
AIR TRANSPORTATION	481	25,322,513	19,445,331	172,932
RAILROADS	482	14,432,128	14,066,326	153,270
WATER TRANSPORTATION	483	81,519,914	24,882,233	93,791
TRUCK TRANSPORTATION	484	248,450,755	151,448,403	1,365,113
TRANSIT & GROUND PASSENGER TRANSPORT	485	44,468,328	37,862,221	472,640
PIPELINE TRANSPORTATION	486	D	D	D
SCENIC & SIGHTSEEING TRANSPORTATION	487	101,340,095	19,786,729	105,457
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	962,767,526	781,065,983	4,662,221
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	33,530,935	30,685,711	346,788
<b>WAREHOUSING &amp; STORAGE</b>	<b>493</b>	<b>214,067,309</b>	<b>191,197,107</b>	<b>1,117,748</b>
<b>INFORMATION</b>	<b>51</b>	<b>5,219,898,879</b>	<b>4,352,776,767</b>	<b>39,035,854</b>
PUBLISHING (EXCEPT INTERNET)	511	1,082,004,200	714,983,950	4,644,474
NEWSPAPERS	51111	142,331,981	140,914,641	570,708
BOOKS & PERIODICALS	51112, 51113	135,174,438	108,393,639	723,011
SOFTWARE	5112	737,842,015	407,825,603	2,662,661
OTHER PUBLISHERS	51114, 51119	66,655,766	57,850,067	688,094
MOTION PICTURE PRODUCTION	512	259,058,645	222,027,524	2,392,383
RADIO & TV BROADCASTING, CABLE TV	515	567,545,932	446,405,240	5,419,490

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		GROSS	TAXABLE	B&O TAX
TELEPHONE & TELECOMMUNICATIONS	517	2,610,387,921	2,510,803,955	20,925,747
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	499,699,499	298,822,161	3,825,472
OTHER INFORMATION SERVICES	519	201,202,682	159,733,937	1,828,288
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>9,785,123,514</u>	<u>7,736,170,183</u>	<u>89,385,336</u>
BANKS & CREDIT UNIONS	522	4,022,487,168	3,269,476,561	46,617,614
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,277,362,770	1,092,051,763	11,895,266
INSURANCE AGENTS & BROKERS	524	1,844,906,151	994,586,728	8,245,292
REAL ESTATE AGENTS & BROKERS	531	1,229,572,567	1,149,097,327	16,092,301
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,225,562,502	1,046,223,183	5,535,420
LESSORS OF NONFINANCIAL INTANGIBLES	533	185,232,356	184,734,621	999,443
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>36,755,954,644</u>	<u>28,083,166,784</u>	<u>323,477,592</u>
<u>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICE</u>	<u>54</u>	<u>13,144,086,158</u>	<u>9,330,319,683</u>	<u>119,807,223</u>
LEGAL SERVICES	5411	1,301,621,645	1,200,925,924	17,783,939
ACCOUNTING SERVICES	5412	1,198,686,411	1,165,877,863	17,484,366
ARCHITECTURAL SERVICES	54131	334,643,872	276,421,893	4,087,397
ENGINEERING SERVICES	54133	1,431,175,802	1,199,619,903	12,317,828
OTHER RELATED SERVICES	54132, 54134-54138	193,496,616	162,128,764	2,180,575
SPECIALIZED DESIGN SERVICES	5414	305,828,434	253,528,804	2,761,317
COMPUTER SYSTEM DESIGN SERVICES	5415	3,972,265,393	1,797,404,784	21,447,843
CONSULTING SERVICES	5416	2,284,333,852	1,810,870,286	25,204,816
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICE	5417	831,089,726	417,308,471	3,792,536
ADVERTISING & PUBLIC RELATIONS	5418	376,008,578	306,767,011	4,149,179
OTHER PROFESSIONAL SERVICES	5419	914,935,829	739,465,980	8,597,427
MANAGEMENT SERVICES	55	145,486,770	109,562,574	1,437,325
ADMINISTRATIVE & SUPPORT SERVICES	561	3,885,033,229	3,280,925,120	35,440,136
EMPLOYMENT SERVICES	5613	748,958,026	659,784,491	8,807,145
TRAVEL SERVICES	5615	154,559,244	140,353,043	757,450
INVESTIGATION & SECURITY SERVICES	5616	270,238,903	225,411,404	2,694,826
BUILDING SERVICES & JANITORIAL	5617	806,500,566	778,516,929	7,356,515
OTHER	5611, 5612, 5614, 5619	1,904,776,490	1,476,859,253	15,824,200
WASTE TREATMENT/ COLLECTION	562	864,079,077	782,539,009	7,901,372
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	765,993,960	375,356,966	5,173,539
HEALTH SERVICES	62	9,755,293,903	7,706,417,578	109,099,255
AMBULATORY HEALTH CARE SERVICES	621	5,083,374,750	4,335,691,119	62,797,777
PHYSICIANS	6211	2,030,765,266	1,684,671,903	25,060,022
DENTISTS	6212	782,935,765	775,008,928	11,599,410
OTHER HEALTH PRACTITIONERS	6213	831,049,812	781,405,769	11,335,230
OUTPATIENT CARE CENTERS	6214	724,992,695	562,833,659	7,980,886
MEDICAL & DIAGNOSTIC LABORATORIES	6215	294,204,591	188,425,436	2,761,027
HOME HEALTH CARE	6216	220,663,654	209,864,028	2,288,778
OTHER AMBULATORY HEALTH CARE	6219	198,762,967	133,481,396	1,772,424
HOSPITALS	622	3,572,710,419	2,559,732,329	37,532,979
NURSING & RETIREMENT HOMES	623	616,134,328	539,840,256	5,609,854
SOCIAL SERVICES & DAY CARE	624	483,074,406	271,153,874	3,158,645
ARTS, ENTERTAINMENT, & RECREATION	71	875,921,840	659,507,650	6,585,045
PERFORMING ARTS, SPECTATOR SPORTS	711	434,572,977	277,649,387	3,447,202
MUSEUMS, HISTORICAL SITES, ETC.	712	15,273,200	3,617,386	28,747
AMUSEMENT, GAMBLING, RECREATION	713	426,075,663	378,240,877	3,109,096
ACCOMMODATIONS	721	657,983,979	632,082,629	3,374,629
RESTAURANTS, FOOD SERVICES	7223, 7225	3,746,931,923	2,790,095,592	13,958,100
DRINKING PLACES	7224	219,068,693	199,939,722	1,159,614
AUTO REPAIR & SERVICES	8111	650,751,404	620,689,077	3,096,692
OTHER REPAIR SERVICES	8112, 8113, 8114	535,230,579	438,066,457	2,425,980
PERSONAL SERVICES	812	1,030,475,473	973,562,136	11,691,609
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	480,613,311	471,165,911	6,803,293
DEATH CARE SERVICES	8122	49,838,048	48,492,858	559,412
LAUNDRY & DRY CLEANING	8123	105,410,694	102,787,018	648,893
OTHER PERSONAL SERVICES	8129	394,613,420	351,116,349	3,680,011
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	225,881,550	103,668,438	1,258,759
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92,00</u>	<u>283,111,976</u>	<u>109,758,490</u>	<u>1,237,270</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>181,873,154,068</b>	<b>\$139,231,648,334</b>	<b>\$908,722,110</b>