

HB 2186, Part II B&O Rate Change and Deduction

This part of the bill impacts approximately 365,000 businesses that report business and occupation (B&O) tax
Request: Provide new revenue by NAICS

FY 2019 Revenue Impacts

NAICS	NAICS Title	Deduction	20% Surcharge	Eliminate SBC	Net Impact
111	Crop Production	(\$424,003)	\$442,338	\$110,634	\$128,969
112	Animal Production and Aquaculture	(\$201,901)	\$174,945	\$79,169	\$52,213
113	Forestry and Logging	(\$325,977)	\$221,534	\$116,028	\$11,585
114	Fishing, Hunting and Trapping	(\$142,004)	\$66,678	\$29,060	(\$46,266)
115	Support Activities for Agriculture and Forestry	(\$1,234,797)	\$957,671	\$285,259	\$8,133
211	Oil and Gas Extraction	(\$617)	\$6,894	\$0	\$6,277
212	Mining (except Oil and Gas)	(\$43,945)	\$524,804	\$6,249	\$487,108
213	Support Activities for Mining	(\$20,848)	\$60,303	\$4,045	\$43,500
221	Utilities	(\$463,252)	\$6,449,916	\$66,294	\$6,052,957
236	Construction of Buildings	(\$6,820,901)	\$20,514,292	\$1,926,128	\$15,619,519
237	Heavy and Civil Engineering Construction	(\$586,506)	\$5,920,717	\$93,148	\$5,427,360
238	Specialty Trade Contractors	(\$11,599,378)	\$23,124,214	\$3,212,235	\$14,737,071
311	Food Manufacturing	(\$353,746)	\$5,555,901	\$102,223	\$5,304,378
312	Beverage and Tobacco Product Manufacturing	(\$357,282)	\$1,677,870	\$98,455	\$1,419,043
313	Textile Mills	(\$32,446)	\$187,829	\$7,939	\$163,322
314	Textile Product Mills	(\$113,282)	\$324,979	\$44,080	\$255,777
315	Apparel Manufacturing	(\$105,497)	\$125,007	\$41,459	\$60,970
316	Leather and Allied Product Manufacturing	(\$17,803)	\$44,804	\$7,639	\$34,640
321	Wood Product Manufacturing	(\$166,989)	\$2,006,673	\$47,014	\$1,886,697
322	Paper Manufacturing	(\$24,697)	\$1,396,575	\$6,476	\$1,378,354
323	Printing and Related Support Activities	(\$332,827)	\$886,788	\$99,161	\$653,123
324	Petroleum and Coal Products Manufacturing	(\$5,871)	\$20,400,889	\$1,102	\$20,396,120
325	Chemical Manufacturing	(\$209,385)	\$4,081,469	\$44,786	\$3,916,869
326	Plastics and Rubber Products Manufacturing	(\$64,850)	\$2,062,241	\$13,784	\$2,011,175
327	Nonmetallic Mineral Product Manufacturing	(\$105,098)	\$2,509,705	\$35,637	\$2,440,244
331	Primary Metal Manufacturing	(\$32,203)	\$1,539,627	\$7,740	\$1,515,164
332	Fabricated Metal Product Manufacturing	(\$458,742)	\$4,113,371	\$127,612	\$3,782,241
333	Machinery Manufacturing	(\$241,219)	\$3,779,513	\$62,038	\$3,600,331
334	Computer and Electronic Product Manufacturing	(\$240,677)	\$5,668,676	\$53,753	\$5,481,752
335	Electrical Equipment, Appliance, and Component Manufacturing	(\$76,220)	\$1,207,628	\$18,686	\$1,150,095
336	Transportation Equipment Manufacturing	(\$179,348)	\$3,991,412	\$46,418	\$3,858,482
337	Furniture and Related Product Manufacturing	(\$270,588)	\$1,180,159	\$82,877	\$992,448
339	Miscellaneous Manufacturing	(\$839,886)	\$2,393,920	\$237,757	\$1,791,792
423	Merchant Wholesalers, Durable Goods	(\$3,374,212)	\$63,525,139	\$742,823	\$60,893,751
424	Merchant Wholesalers, Nondurable Goods	(\$2,925,737)	\$55,235,471	\$717,488	\$53,027,222
425	Wholesale Electronic Markets and Agents and Brokers	(\$492,631)	\$989,511	\$70,860	\$567,740
441	Motor Vehicle and Parts Dealers	(\$978,844)	\$27,416,946	\$224,519	\$26,662,622
442	Furniture and Home Furnishings Stores	(\$569,455)	\$3,360,170	\$144,314	\$2,935,029
443	Electronics and Appliance Stores	(\$1,069,329)	\$7,072,278	\$238,122	\$6,241,071
444	Building Material and Garden Equipment and Supplies Dealers	(\$781,483)	\$9,567,604	\$182,441	\$8,968,562
445	Food and Beverage Stores	(\$1,357,160)	\$17,233,023	\$233,465	\$16,109,328
446	Health and Personal Care Stores	(\$1,176,592)	\$8,318,665	\$303,463	\$7,445,536
447	Gasoline Stations	(\$112,143)	\$8,754,453	\$9,862	\$8,652,172
448	Clothing and Clothing Accessories Stores	(\$931,118)	\$5,007,301	\$291,140	\$4,367,323
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	(\$991,369)	\$3,196,749	\$286,808	\$2,492,188
452	General Merchandise Stores	(\$99,404)	\$25,004,863	\$26,894	\$24,932,353
453	Miscellaneous Store Retailers	(\$4,572,225)	\$9,146,599	\$1,381,509	\$5,955,883
454	Nonstore Retailers	(\$1,841,766)	\$7,330,796	\$670,546	\$6,159,576
481	Air Transportation	(\$44,247)	\$150,211	\$10,473	\$116,436
482	Rail Transportation	(\$7,257)	\$296,114	\$668	\$289,525
483	Water Transportation	(\$21,946)	\$51,893	\$7,569	\$37,516
484	Truck Transportation	(\$725,214)	\$1,063,746	\$197,754	\$536,285
485	Transit and Ground Passenger Transportation	(\$162,184)	\$477,444	\$85,037	\$400,297
486	Pipeline Transportation	(\$634)	\$19,088	\$0	\$18,454
487	Scenic and Sightseeing Transportation	(\$119,752)	\$50,140	\$43,431	(\$26,181)
488	Support Activities for Transportation	(\$757,076)	\$3,276,715	\$181,182	\$2,700,822
491	Postal Service	(\$48,572)	\$46,456	\$7,970	\$5,855
492	Couriers and Messengers	(\$313,777)	\$87,661	\$136,185	(\$89,931)
493	Warehousing and Storage	(\$92,905)	\$987,330	\$18,113	\$912,538
511	Publishing Industries (except Internet)	(\$641,739)	\$4,207,239	\$142,868	\$3,708,368
512	Motion Picture and Sound Recording Industries	(\$1,278,290)	\$2,149,064	\$400,664	\$1,271,438
515	Broadcasting (except Internet)	(\$61,240)	\$5,264,193	\$13,914	\$5,216,866
517	Telecommunications	(\$398,445)	\$22,964,548	\$79,754	\$22,645,857
518	Data Processing, Hosting, and Related Services	(\$900,879)	\$3,611,412	\$169,502	\$2,880,034

519	Other Information Services	(\$478,073)	\$2,474,287	\$100,978	\$2,097,192
521	Monetary Authorities-Central Bank	(\$8,180)	\$246,172	\$1,479	\$239,471
522	Credit Intermediation and Related Activities	(\$1,591,839)	\$46,164,134	\$216,985	\$44,789,280
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	(\$2,466,097)	\$14,242,994	\$329,744	\$12,106,641
524	Insurance Carriers and Related Activities	(\$2,645,187)	\$7,119,622	\$531,633	\$5,006,068
525	Funds, Trusts, and Other Financial Vehicles	(\$232,563)	\$515,126	\$28,583	\$311,146
531	Real Estate	(\$7,212,955)	\$14,983,574	\$1,407,656	\$9,178,276
532	Rental and Leasing Services	(\$891,357)	\$6,064,503	\$231,167	\$5,404,313
533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	(\$166,409)	\$1,809,709	\$11,552	\$1,654,853
541	Professional, Scientific, and Technical Services	(\$56,115,425)	\$101,024,082	\$11,610,539	\$56,519,197
551	Management of Companies and Enterprises	(\$526,416)	\$900,860	\$119,550	\$493,994
561	Administrative and Support Services	(\$16,970,744)	\$28,976,131	\$5,289,896	\$17,295,284
562	Waste Management and Remediation Services	(\$362,358)	\$8,164,432	\$65,042	\$7,867,116
611	Educational Services	(\$5,835,606)	\$2,634,405	\$1,761,794	(\$1,439,407)
621	Ambulatory Health Care Services	(\$20,754,644)	\$56,632,198	\$3,532,014	\$39,409,567
622	Hospitals	(\$32,095)	\$41,454,979	\$2,538	\$41,425,422
623	Nursing and Residential Care Facilities	(\$374,852)	\$5,006,574	\$72,596	\$4,704,318
624	Social Assistance	(\$3,439,432)	\$1,781,928	\$1,141,772	(\$515,732)
711	Performing Arts, Spectator Sports, and Related Industries	(\$2,348,344)	\$2,808,082	\$873,689	\$1,333,428
712	Museums, Historical Sites, and Similar Institutions	(\$54,215)	\$34,825	\$17,340	(\$2,050)
713	Amusement, Gambling, and Recreation Industries	(\$1,864,603)	\$2,780,682	\$529,203	\$1,445,282
721	Accommodation	(\$917,380)	\$4,050,988	\$317,303	\$3,450,910
722	Food Services and Drinking Places	(\$6,535,301)	\$15,476,118	\$988,497	\$9,929,313
811	Repair and Maintenance	(\$4,432,792)	\$4,302,148	\$1,459,009	\$1,328,365
812	Personal and Laundry Services	(\$15,316,092)	\$5,327,152	\$5,863,264	(\$4,125,676)
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	(\$1,183,750)	\$891,730	\$258,609	(\$33,411)
814	Private Households	(\$51,881)	\$1,073	\$21,590	(\$29,218)
921	Executive, Legislative, and Other General Government Support	(\$50,948)	\$354,576	\$10,791	\$314,419
922	Justice, Public Order, and Safety Activities	(\$42,771)	\$25,190	\$6,876	(\$10,705)
923	Administration of Human Resource Programs	(\$20,871)	\$367,795	\$6,752	\$353,676
924	Administration of Environmental Quality Programs	(\$9,677)	\$125,097	\$2,896	\$118,315
925	Administration of Housing Programs, Urban Planning, and Community Development	(\$1,860)	\$12,423	\$1,309	\$11,872
926	Administration of Economic Programs	(\$86,407)	\$31,069	\$14,833	(\$40,505)
927	Space Research and Technology	D	D	D	D
928	National Security and International Affairs	(\$17,711)	\$29,261	\$3,362	\$14,912
	Fiscal Note Totals	(\$206,000,000)	\$796,300,000	\$51,000,000	\$641,300,000