

Representative MacEwen B&O Proposal

Service rate	3.75%
Retailing, wholesaling, manufacturing rate + Banking	1.60%
Telecom rate	1.20%
Maintain aerospace tax treatment	Yes
Small business exemption	\$500K
Revenue Neutral	Yes

INDUSTRY	# Taxpayers Completely Exempt from B&O Tax	Ratio of Taxable Margin to Gross
TOTALS	285,740	
Accommodation	2,408	63%
Administration of Economic Programs	69	17%
Administration of Environmental Quality Programs	37	64%
Admin of Housing Programs, Urban Planning & Community Develop	3	60%
Administration of Human Resource Programs	27	68%
Administrative and Support Services	23,759	46%
Air Transportation	58	61%
Ambulatory Health Care Services	13,977	47%
Amusement, Gambling, and Recreation Industries	3,147	52%
Animal Production and Aquaculture	581	40%
Apparel Manufacturing	368	30%
Beverage and Tobacco Product Manufacturing	786	51%
Broadcasting (except Internet)	92	69%
Building Material and Garden Equipment and Supplies Dealers	1,780	31%
Chemical Manufacturing	290	36%
Clothing and Clothing Accessories Stores	2,984	44%
Computer and Electronic Product Manufacturing	412	39%
Construction of Buildings	13,358	14%
Couriers and Messengers	513	29%
Credit Intermediation and Related Activities	1,265	69%
Crop Production	796	39%
Data Processing, Hosting, and Related Services	1,010	61%
Educational Services	6,967	38%
Electrical Equipment, Appliance, and Component Manufacturing	138	31%
Electronics and Appliance Stores	2,067	29%
Executive, Legislative, and Other General Government Support	64	63%
Fabricated Metal Product Manufacturing	1,006	30%
Fishing, Hunting and Trapping	255	17%
Food Manufacturing	979	24%
Food Services and Drinking Places	11,199	45%
Food and Beverage Stores	2,767	24%
Forestry and Logging	799	41%
Funds, Trusts, and Other Financial Vehicles	152	57%

Furniture and Home Furnishings Stores	1,221	40%
Furniture and Related Product Manufacturing	722	31%
Gasoline Stations	183	9%
General Merchandise Stores	250	26%
Health and Personal Care Stores	1,794	27%
Heavy and Civil Engineering Construction	836	21%
Hospitals	16	60%
Insurance Carriers and Related Activities	3,690	40%
Justice, Public Order, and Safety Activities	59	53%
Leather and Allied Product Manufacturing	87	32%
Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	84	66%
Machinery Manufacturing	485	32%
Management of Companies and Enterprises	459	52%
Merchant Wholesalers, Durable Goods	6,623	21%
Merchant Wholesalers, Nondurable Goods	6,556	15%
Mining (except Oil and Gas)	60	46%
Miscellaneous Manufacturing	2,279	41%
Miscellaneous Store Retailers	15,376	34%
Monetary Authorities-Central Bank	6	52%
Motion Picture and Sound Recording Industries	1,876	59%
Motor Vehicle and Parts Dealers	1,950	16%
Museums, Historical Sites, and Similar Institutions	138	42%
National Security and International Affairs	13	0%
Nonmetallic Mineral Product Manufacturing	369	29%
Nonstore Retailers	10,114	30%
Nursing and Residential Care Facilities	409	53%
Oil and Gas Extraction	1	47%
Other Information Services	525	61%
Paper Manufacturing	53	26%
Performing Arts, Spectator Sports, and Related Industries	4,967	46%
Personal and Laundry Services	17,600	38%
Petroleum and Coal Products Manufacturing	13	10%
Pipeline Transportation	.	70%
Plastics and Rubber Products Manufacturing	128	26%
Postal Service	46	36%
Primary Metal Manufacturing	67	15%
Printing and Related Support Activities	841	34%
Private Households	88	0%
Professional, Scientific, and Technical Services	51,239	50%
Publishing Industries (except Internet)	1,140	62%
Rail Transportation	7	68%
Real Estate	5,843	57%
Religious, Grantmaking, Civic, Professional, and Similar Organizations	1,680	39%
Rental and Leasing Services	1,910	66%
Repair and Maintenance	11,188	35%
Scenic and Sightseeing Transportation	349	36%

Securities, Commodity Contracts, and Other Financial Investments and Rel	1,575	62%
Social Assistance	4,069	42%
Specialty Trade Contractors	22,551	29%
Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,907	36%
Support Activities for Agriculture and Forestry	1,114	34%
Support Activities for Mining	42	39%
Support Activities for Transportation	1,062	58%
Telecommunications	565	69%
Textile Mills	94	27%
Textile Product Mills	521	26%
Transit and Ground Passenger Transportation	374	55%
Transportation Equipment Manufacturing	367	22%
Truck Transportation	1,221	52%
Utilities	345	62%
Warehousing and Storage	163	57%
Waste Management and Remediation Services	418	63%
Water Transportation	42	65%
Wholesale Electronic Markets and Agents and Brokers	372	61%
Wood Product Manufacturing	485	23%