

Business & occupation tax classifications

Major B&O classifications

B&O classification	Rate
Manufacturing	.00484
Retailing	.00471
Service & other activities	.015
Service & other activities (\$1 million or greater in prior year)	.0175
Wholesaling	.00484

Specialized B&O tax classifications

B&O classification	Rate
Assisted Living Facilities	.00275
Canned Salmon Labelers	.00484
Chemical Dependency Center	.00484
Child Care	.00484
Cleanup of Radioactive Waste for US Government	.00471
Extracting, Extracting for Hire	.00484
Extracting Timber, Extracting for Hire Timber	.003424
Federal Aviation Administration (FAR) Part 145 Repair Stations	.002904
For Profit Hospitals	.015
Gambling Contests of Chance (less than \$50,000 a year)	.015
Gambling Contests of Chance (\$50,000 a year or greater)	.0176
Government Contracting	.00484
Insurance Agents/Insurance Brokers Commissions	.00484
International Charter Freight Brokers, Stevedoring	.00275

International Investment Management Services	.00275
Manufacturers/Processors for Hire of Semiconductor Materials	.00275
Manufacturing of Aluminum Smelter	.002904
Manufacturing of Commercial Airplanes or Components	.00484
Manufacturing of Commercial Airplane Tooling	.00484
Manufacturing of Dairy Products	.00484
Manufacturing of Fresh Fruit/Vegetable Products	.00484
Manufacturing of Seafood Products	.00484
Manufacturing of Solar Energy	.00275
Manufacturing of Timber or Wood Products	.003424
Manufacturing Wheat into Flour	.00138
Manufacturing of Wood Biomass Fuel	.00138
Non-Manufacturing Aerospace Product Development	.0090
Parimutuel Wagering	.0026
Prescription Drug Warehousing	.00138
Printing and Publishing	.00484
Processing for Hire	.00484
Processing for Hire Timber Products	.003424
Public or Nonprofit Hospitals	.015
Public Road Construction	.00484
Qualified Co-ops	.015
Radio & TV Broadcasting	.00484
Radioactive Waste Disposal	.0330
Real Estate Commissions	.015
Retailing of Commercial Airplanes or Components	.00484
Retailing of Commercial Airplane Tooling	.00471
Retailing of Interstate Transportation Equipment	.00484
Royalties	.015

Sale of Standing Timber	.003424
Scientific R&D	.015
Slaughtering, Breaking and Processing Perishable Meat	.00138
Soybean & Canola Processing	.00138
Specified Financial Institutions (Surcharge on Service & Other Activities)	.012
Splitting/Processing Dried Peas	.00138
Travel Agent/Tour Operators (\$250,000 or less)	.00275
Travel Agent/Tour Operator (Over \$250,000)	.00900
Warehousing	.00484
Wholesaling of Commercial Airplanes or Components	.00484
Wholesaling of Manufactured Aluminum	.002904
Wholesaling of Solar Energy	.00275
Wholesaling of Timber or Wood Products	.003424



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