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FIND TAXES & RATES BUSINESS & OCCUPATION TAX BUSINESS & OCCUPATION TAX CLASSIFICATIONS

**Business & occupation tax classifications**

**Major B&O Classifications**

| B&O Classification         | Rate   |
|----------------------------|--------|
| Retailing                  | .00471 |
| Wholesaling                | .00484 |
| Manufacturing              | .00484 |
| Service & Other Activities | .015   |

**Specialized B&O Tax Classifications**

| B&O Classification   | Rate    |
|--|---------|
| Extracting, Extracting for Hire  | .00484  |
| Extracting Timber, Extracting for Hire Timber  | .003424 |
| Slaughtering, Breaking and Processing Perishable Meat; Manufacturing Wheat into Flour; Soybean & Canola Processing                         | .00138  |
| Travel Agent Commission; Tour Operators; International Charter Freight Brokers; Stevedoring; Assisted Living Facilities                    | .00275  |
| Insurance Agents/Insurance Brokers Commissions; Child Care   | .00484  |
| Prescription Drug Warehousing; Manufacturing Bio/Alcohol Fuel; Splitting/Processing Dried Peas   | .00138  |
| Publication of Newspapers  | .0035   |
| Processing for Hire; Printing and Publishing   | .00484  |
| Processing for Hire Timber Products  | .003424 |
| Sale of Standing Timber  | .003424 |
| Non-Manufacturing Aerospace Product Development  | .0090   |
| Federal Aviation Administration (FAR) Part 145 Repair Stations   | .002904 |
| Manufacturing of Timber or Wood Products   | .003424 |
| Manufacturing of Aluminum Smelter  | .002904 |
| Manufacturing of Commercial Airplanes, Components, or Aerospace Tooling  | .002904 |
| Wholesaling of Commercial Airplanes, Components, or Aerospace Tooling  | .002904 |
| Retailing of Commercial Airplanes, Component, or Aerospace Tooling   | .002904 |
| Manufacturers/Processors for Hire of Semiconductor Materials   | .00275  |
| Royalties  | .015    |
| Wholesaling of Timber or Wood Products   | .003424 |
| Wholesaling of Manufactured Aluminum   | .002904 |
| Warehousing; Radio & TV Broadcasting; Public Road Construction; Government Contracting; Chemical Dependency Center; Canned Salmon Labelers | .00484  |
| Radioactive Waste Disposal   | .0330   |
| Public or Nonprofit Hospitals; Qualified Co-ops  | .015    |
| For Profit Hospitals; Scientific R&D   | .015    |
| Cleanup of Radioactive Waste for US Government   | .00471  |
| Service & Other Activities; Gambling Contests of Chance (less than \$50,000 a year)  | .015    |
| Gambling Contests of Chance (\$50,000 a year or greater)   | .0163   |
| Parimutuel Wagering  | .0013   |
| Retailing of Interstate Transportation Equipment   | .00484  |
| Manufacturing or Wholesaling of Solar Energy   | .00275  |