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## Business & occupation tax classifications



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### 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	.00484
Prescription Drug Warehousing; Manufacturing Dairy Products; Manufacturing Bio/Alcohol Fuel; Splitting/Processing Dried Peas; Manufacturing Fresh Fruits and Vegetables	.00138
Publication of Newspapers	.00365
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; Child Care	.00484
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

## Business &amp; occupation tax classifications

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

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