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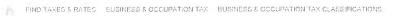
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## **Business & occupation tax classifications**

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