### Alternative 2

**Extend SUT to Limited Selection of Services**

- Hotels and motels
- Electricity
- Gas
- Water and sewerage maintenance
- Refuse collection
- Cellular telephone
- Local telephone
- Intrastate toll calls
- Interstate toll calls
- Moving and storage
- Rug and furniture cleaning
- Electrical repair
- Re-upholstery and furniture rep
- Postage
- Household operation services
- Motor vehicle repair
- Other motor vehicle services
- Taxicab
- Motion picture theaters
- Legitimate theaters and opera
- Spectator sports
- Radio and television repair
- Clubs and fraternal organizations
- Sightseeing
- Private flying
- Bowling and billiards
- Other commercial participant a
- Pari-mutuel net receipts
- Cable television
- Commercial amusements
- Shoe repair
- Dry-cleaning
- Laundry and garment repair
- Beauty shops including combinations
- Barber shops
- Watch clock and jewelry repair
- Miscellaneous personal service
- Funeral and burial expenses
Alternative 3
Extend SUT to Expanded Array of Services

Hotels and motels
Clubs and fraternity housing
Higher education housing
Elementary and secondary education
Tenant group room and board
Tenant group employee lodging
Electricity
Gas
Water and sewerage maintenance
Refuse collection
Cellular telephone
Local telephone
Intrastate toll calls
Interstate toll calls
Domestic service cash
Domestic service in kind
Moving and storage
Household insurance
Rug and furniture cleaning
Electrical repair
Re-upholstery and furniture rep
Postage
Household operation services n
Motor vehicle repair
Other motor vehicle services
Bridge tunnel ferry and road t
Motor Vehicle Insurance
Mass transit systems
Taxicab
Railway
Bus
Airline
Other
Physicians
Dentists
Home health care
Medical laboratories
Eye examinations
All other professional medical
Nonprofit
Proprietary
Government
Non-profit nursing homes
Proprietary and government nursing homes
Motion picture theaters
Legitimate theaters and opera
Spectator sports
Radio and television repair
Clubs and fraternal organizations
Sightseeing
Private flying
Bowling and billiards
Casino gambling
Other commercial participant a
Pari-mutuel net receipts
Pets and pets services
Veterinarians
Cable television
Sporting and recreational camp
High school recreation
Lotteries
Internet service providers
Commercial amusements
Shoe repair
Dry-cleaning
Laundry and garment repair
Beauty shops including combinations
Barber shops
Watch clock and jewelry repair
Miscellaneous personal service
Equities commissions including
Broker charges on mutual fund
Trading profits on debt securities
Trust services of commercial banks
Investment advisory services offices
Commodities revenue
Investment counseling services
Commercial bank service charge
Commercial bank fees on fiduciary
Commercial bank other fee income
Charges and fees of other deposits
Commercial banks
Other financial institutions
Legal services
Funeral and burial expenses
Labor union expenses
Profession association expense
Money orders
Tax return preparation service
Private higher education
Public higher education
Elementary and secondary school
Nursery schools
Commercial and vocational schools
Museums and libraries
Alternative 4
Exempt Business Intermediate Purchases

- Carpet and rug mills
- Curtain and linen mills
- Manufactured home (mobile home
- Prefabricated wood building ma
- Paperboard Mills
- Tire manufacturing
- Pottery ceramics and plumbing
- Brick tile and other structural
- Cement manufacturing
- Ready-mix concrete manufacturing
- Concrete pipe brick and block
- Other concrete product manufacturing
- Cutlery utensil pot and pan manufacturing
- Hand-tool manufacturing
- Hardware manufacturing
- Farm machinery and equipment
- manufacturing
- Lawn and garden equipment
- manufacturing
- Construction machinery manufacturing
- Mining and oil and gas field
- manufacturing
- Other industrial machinery manufacturing
- Plastics and rubber industry
- manufacturing
- Semiconductor machinery manufacturing
- Vending commercial industrial
- Optical instrument and lens
- manufacturing
- Photographic and photocopying
- Other commercial and service
- Air purification and ventilation
- Heating equipment
- Air conditioning refrigeration
- Power-driven hand-tool manufacturing
- Other general purpose machinery
- Electronic computer manufacturing
- Electric lamp bulb and part manufacturing
- Lighting fixture manufacturing
- Small electrical appliance manufacturing
- Household cooking appliance
- manufacturing
- Household refrigerator
- Household laundry equipment
manufacturing
Other major household appliances
Motorcycle bicycle and parts m
Wood kitchen cabinet and count
Upholstered household furniture
Non-upholstered wood household
Metal and other household furniture
Institutional furniture manufacturing
Office furniture manufacturing
Custom architectural woodwork
Showcase partition shelving
Mattress manufacturing
Blind and shade manufacturing
Laboratory apparatus and furniture
Surgical and medical instruments
Surgical appliance and supplies
Dental equipment and supplies
Ophthalmic goods manufacturing
Dental laboratories
Jewelry and silverware manufacturing
Sporting and athletic goods
manufacturing
Doll toy and game manufacturing
Office supplies (except paper)
Sign manufacturing
Gasket packing and sealing dev
Musical instrument manufacturing
All other miscellaneous manufacturing
Broom brush and mop manufacturing
Book publishers
Software publishers
### Alternative 5
**Exempt Business Investment Purchases**

- Carpet and rug mills
- Manufactured homes mobile home
- Hand and edge tools
- Saw blades and handsaws
- Sheet metal work
- Power boilers and heat exchange
- Metal tanks heavy gauge
- Hardware
- Metal valves
- Fabricated pipe and pipe fitting
- Miscellaneous fabricated metal
- Farm machinery and equipment
- Lawn and garden equipment
- Construction machinery
- Mining machinery and equipment
- Oil and gas field machinery an
- Sawmill and woodworking machinery
- Plastics and rubber industry m
- Paper industry machinery
- Textile machinery
- Printing machinery and equipment
- Food product machinery
- Semiconductor machinery
- All other industrial machinery
- Automatic vending commercial
- Office machinery
- Optical instruments and lenses
- Photographic and photocopying
- Other commercial and service m
- Air purification equipment
- Industrial and commercial fans
- A/C refrigeration and forced a
- Industrial molds
- Metal cutting machine tools
- Metal forming machine tools
- Special tools dies jigs
- Rolling mill and other metalwork
- Pumps and pumping equipment
- Air and gas compressors
- Measuring and dispensing pumps
- Conveyors and conveying equipment
- Overhead cranes hoists
Industrial trucks trailers and
Power-driven hand-tools
Welding and soldering equipments
Packaging machinery
Industrial process furnaces an
Scales balances and miscellaneous
Electronic computers
Computer storage devices
Computer terminals
Other computer peripheral equipment
Telephone apparatus
Broadcast and wireless communication
Other communications equipment
Audio and video equipment
Electro-medical apparatus
Search detection and navigation
Industrial process variable in
Totalizing fluid meters and co
Electricity and signal testing
Analytical laboratory instruments
Irradiation apparatus
Other measuring and controlling
Magnetic and optical recording
Lighting fixtures
Electric house wares
Household vacuum cleaners
Household cooking appliances
Household refrigerators and ho
Household laundry equipment
Other major household appliances
Electric power and specialty tools
Switchgear and switchboard appliances
Relays and industrial controls
Storage batteries
Other communication and energy
Current-carrying wiring device
Miscellaneous electrical equip
Automobiles and light trucks
Heavy duty trucks
Truck trailers
Motor homes
Travel trailers and campers
Boat building
Motorcycles bicycles and parts
All other transportation equip
Wood kitchen cabinets and counters
Upholstered household furniture
Non-upholstered wood household
Metal household furniture
Household furniture except woo
Institutional furniture
Wood office furniture
Custom architectural woodwork
Office furniture except wood
Showcases partitions shelving
Mattresses
Blinds and shades
Laboratory apparatus and furniture
Surgical and medical instruments
Surgical appliances and supplies
Dental equipment and supplies
Sporting and athletic goods
Lead pencils and art goods
Musical instruments
All other miscellaneous manufacturing
Software publishers