

- Definitely include
- Lots of precedent to include
- Good economic arguments to include

### Services

		<b>Basic Sales Tax Rate</b>
<b>NAIC</b>		
<b>Agricultural Services</b>		
11511	1	Soil prep., custom baling, other ag. services
54194	2	Veterinary services (both large and small animal)
11521	3	Horse boarding and training (not race horses)
81291	4	Pet grooming
56173	5	Landscaping services (including lawn care)
<b>Industrial and Mining Services</b>		
213115	6	Metal, non-metal and coal mining services
54136/213112	7	Seismograph & Geophysical Services
213112	8	Oil Field Services
323122	9	Typesetting service; platemaking for the print trade
<b>Construction</b>		
237236	10	Gross Income of Construction Contractors
238	11	Carpentry, painting, plumbing and similar trades.
23593	12	Construction service (grading, excavating, etc.)
23581	13	Water well drilling
<b>Transportation Services</b>		
485	14	Income from intrastate transportation of persons
485113	15	Local transit (intra-city) buses
48531	16	Income from taxi operations
492	17	Intrastate courier service
492	18	Interstate air courier (billed in-state)
<b>Storage</b>		
	19	Automotive storage
49313	20	Food storage
49312	21	Fur storage
49311	22	Household goods storage
53113	23	Mini -storage
49312	24	Cold storage
71393	25	Marina Service (docking, storage, cleaning, repair)
48833	26	Marine towing service (incl. tugboats)
56151	27	Travel agent services
488991	28	Packing and crating
<b>Utility Service - Industrial Use</b>		
5171	29	Intrastate telephone & telegraph
5171	30	Interstate telephone & telegraph
51721	31	Cellular telephone services
2211	32	Electricity
22131	33	Water
48621/22121	34	Natural gas
	35	Other fuel (including heating oil)
22132/562	36	Sewer and refuse, industrial
<b>- Residential Use</b>		
5171	37	Intrastate telephone & telegraph
5171	38	Interstate telephone & telegraph
51721	39	Cellular telephone services
2211	40	Electricity
22131	41	Water
48621/22121	42	Natural gas
	43	Other fuel (including heating oil)
22132/562	44	Sewer and refuse, residential

		<b>Finance, Insurance and Real Estate</b>
522	45	Service charges of banking institutions
524	46	Insurance services
52392/3	47	Investment counseling
52231	48	Loan broker fees
5312	49	Property sales agents (real estate or personal)
5313	50	Real estate management fees (rental agents)
541191	51	Real estate title abstract services
523999	52	Tickertape reporting (financial reporting)
		<b>Services</b>
		<b>Personal Services</b>
812111/2	53	Barber shops and beauty parlors
56174	54	Carpet and upholstery cleaning
81299	55	Dating services
	56	Debt counseling
812331	57	Diaper service
81221	58	Income from funeral services
	59	Fishing and hunting guide services
81149	60	Garment services (altering & repairing)
		<b>Personal Services (continued)</b>
5619	61	Gift and package wrapping service
81219	62	Health clubs, tanning parlors, reducing salons
81231	63	Laundry and dry cleaning services, coin-op
81232	64	Laundry and dry cleaning services, non-coin op
81299	65	Massage services
	66	900 Number services
91162	67	Personal instruction (dance, golf, tennis, etc.)
81143	68	Shoe repair
56179	69	Swimming pool cleaning & maintenance
541213	70	Tax return preparation
53222	71	Tuxedo rental
56199	72	Water softening and conditioning
		<b>Business Services</b>
		Sales of advertising time or space:
54185	73	Billboards
54184	74	Radio & television, national advertising
54184	75	Radio & television, local advertising
	76	Newspaper
	77	Magazine
54181	78	Advertising agency fees (not ad placement)
561613	79	Armored car services
81299	80	Bail bond fees
56144	81	Check & debt collection
54143	82	Commercial art and graphic design.
812331	83	Commercial linen supply
56145	84	Credit information, credit bureaus
56131	85	Employment agencies
54141	86	Interior design and decorating
56172	87	Maintenance and janitorial services
	88	Lobbying and consulting
	89	Marketing
	90	Packing and crating
56171	91	Exterminating (includes termite services)
561439	92	Photocopying services
81292	93	Photo finishing
32311	94	Printing
561612	95	Private investigation (detective) services
		<b>Business Services (continued)</b>
	96	Process server fees
	97	Public relations, management consulting
56141/561492	98	Secretarial and court reporting services
561612	99	Security services
54189	100	Sign construction and installation
561422	101	Telemarketing services on contract
561421	102	Telephone answering service
56132	103	Temporary help agencies
54138	104	Test laboratories (excluding medical)
326212/811198	105	Tire recapping and repairing
56179	106	Window cleaning

		<b>Computer:</b>
5112	107	Software - package or canned program
541511	108	Software - modifications to canned program
	109	Software - custom programs - material
541511	110	Software - custom programs - professional serv.
518111	111	Internet Service Providers-Dialup
518111	112	Internet Service Providers-DSL or other broadband
519190	113	Information services
518210	114	Data processing services
518210	115	Mainframe computer access and processing serv.
		<b>Computer Online Services:</b>
	116	Online Data processing services <i>New</i>
	117	Software - Downloaded <i>New</i>
	118	Books - Downloaded <i>New</i>
	119	Music - Downloaded <i>New</i>
	120	Movies/Digital Video - Downloaded <i>New</i>
	121	Other Electronic Goods - Downloaded <i>New</i>
		<b>Automotive Services</b>
811192	122	Automotive washing and waxing.
48848112	123	Automotive road service and towing services
81119	124	Auto service. except repairs, incl. painting & lube
81293	125	Parking lots & garages
811198	126	Automotive rustproofing & undercoating.
		<b>Admissions &amp; Amusements</b>
711212	127	Pari-mutuel racing events.
71311	128	Amusement park admission & rides
71399	129	Billiard parlors
71395	130	Bowling alleys
51751	131	Cable TV services
51751	132	Direct Satellite TV
7113	133	Circuses and fairs -- admission and games
71312	134	Coin operated video games
7112	135	Admission to school and college sports events
71391	136	Membership fees in private clubs.
7111	137	Admission to cultural events
71312	138	Pinball and other mechanical amusements
71121	139	Admission to professional sports events
51212	140	Rental of films and tapes by theaters
53223	141	Rental of video tapes for home viewing
		<b>Professional Services</b>
5412	142	Accounting and bookkeeping
54131	143	Architects
5411	144	Attorneys
6212	145	Dentists
54133	146	Engineers
54137	147	Land surveying
6215	148	Medical test laboratories
62311	149	Nursing services out-of-hospital
6211	150	Physicians
		<b>Leases and Rentals</b>
5322	151	Personal property, short term (generally)
5322	152	Personal property, long term (generally)
532412	153	Bulldozers, draglines and const. mach., short term
532412	154	Bulldozers, draglines and const. mach., long term
532412	155	Rental of hand tools to licensed contractors.
532111	156	Short term automobile rental
532112	157	Long term automobile lease
48532	158	Limousine service (with driver)
532411	159	Aircraft rental to individual pilots, short term
532411	160	Aircraft rental to individual pilots, long term
48121	161	Chartered flights (with pilot)
72111/9	162	Hotels, motels, lodging houses
7212	163	Trailer parks - overnight

<b>Fabrication, Installation and Repair Services</b>		
	164	Custom fabrication labor
	165	Repair material, generally
	166	Repair labor, generally
	167	Labor charges on repair of aircraft
	168	Labor charges - repairs to interstate vessels
	169	Labor charges - repairs to intrastate vessels
336611	170	Labor - repairs to commercial fishing vessels
	171	Labor charges on repairs to railroad rolling stock
811111	172	Labor charges on repairs to motor vehicles
8112	173	Labor on radio/TV repairs; other electronic equip.
811	174	Labor charges - repairs other tangible property
	175	Labor - repairs or remodeling of real property
	176	Labor charges on repairs delivered under warranty
	177	Service contracts sold at the time of sale of TPP.
	178	Installation charges by persons selling property
	179	Installation charges - other than seller of goods
	180	Custom processing (on customer's property)
	181	Custom meat slaughtering, cutting and wrapping
	182	Taxidermy
	183	Welding labor (fabrication and repair)
<b>OTHER TAXED SERVICES</b>		
	184	Do you impose sales tax on other services not listed?
	185	
	186	
<b>USE TAX ON SERVICES</b>		
	187	Do you tax the use of services in the state?
	188	If yes, at what rate?
	189	Who is liable for use tax payment? (B)uyer or (S)eller
	190	Rules for determining the location of services?
	191	Exempt sales of services sold to government entities?
	192	Exempt sales of services sold to nonprofit entities?
	193	Exempt sales of services sold to federally chartered banks?
	194	Is the tax on services imposed on (S)eller or (B)uyer?
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>		
	195	Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) please explain.
	196	Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.
	197	Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.