List of Services - 2007 Survey

000 - Basic Sales Tax Rate

Agricultural Services
001 - Soil prep., custom baling, other ag. services
002 - Veterinary services (both large and small animal)
003 - Horse boarding and training (not race horses)
004 - Pet grooming
005 - Landscaping services (including lawn care)

Industrial and Mining Services
006 - Metal, non-metal and coal mining services
007 - Seismograph & Geophysical Services
008 - Oil Field Services
009 - Typesetting service; platemaking for the print trade

Construction
010 - Gross Income of Construction Contractors
011 - Carpentry, painting, plumbing and similar trades.
012 - Construction service (grading, excavating, etc.)
013 - Water well drilling

Transportation Services
014 - Income from intrastate transportation of persons
015 - Local transit (intra-city) buses
016 - Income from taxi operations
017 - Intrastate courier service
018 - Interstate air courier (billed in-state)

Storage
019 - Automotive storage
020 - Food storage
021 - Fur storage
022 - Household goods storage
023 - Mini-storage
024 - Cold storage
025 - Marina Service (docking, storage, cleaning, repair)
026 - Marine towing service (incl. tugboats)
027 - Travel agent services
028 - Packing and crating

Utility Services - Industrial Use
029 - Intrastate telephone & telegraph - Industrial Use
030 - Interstate telephone & telegraph - Industrial Use
031 - Cellular telephone services - Industrial Use
032 - Electricity - Industrial Use
033 - Water - Industrial Use
034 - Natural gas - Industrial Use
035 - Other fuel (including heating oil) - Industrial Use
036 - Sewer and refuse - Industrial Use

Utility Services - Residential Use
037 - Intrastate telephone & telegraph - Residential Use
038 - Interstate telephone & telegraph - Residential Use
039 - Cellular telephone services - Residential Use
040 - Electricity - Residential Use
041 - Water - Residential Use
042 - Natural gas - Residential Use
043 - Other fuel (including heating oil) - Residential Use
044 - Sewer and refuse - Residential Use

**Finance, Insurance and Real Estate**
045 - Service charges of banking institutions
046 - Insurance services
047 - Investment counseling
048 - Loan broker fees
049 - Property sales agents (real estate or personal)
050 - Real estate management fees (rental agents)
051 - Real estate title abstract services
052 - Tickertape reporting (financial reporting)

**Personal Services**
053 - Barber shops and beauty parlors
054 - Carpet and upholstery cleaning
055 - Dating services
056 - Debt counseling
057 - Diaper service
058 - Income from funeral services
059 - Fishing and hunting guide services
060 - Garment services (altering & repairing)
061 - Gift and package wrapping service
062 - Health clubs, tanning parlors, reducing salons
063 - Laundry and dry cleaning services, coin-op
064 - Laundry and dry cleaning services, non-coin op
065 - Massage services
066 - 900 Number services
067 - Personal instruction (dance, golf, tennis, etc.)
068 - Shoe repair
069 - Swimming pool cleaning & maintenance
070 - Tax return preparation
071 - Tuxedo rental
072 - Water softening and conditioning

**Business Services**
073 - Billboards
074 - Radio & television, national advertising
075 - Radio & television, local advertising
076 - Newspaper
077 - Magazine
078 - Advertising agency fees (not ad placement)
079 - Armored car services
080 - Bail bond fees
081 - Check & debt collection
082 - Commercial art and graphic design.
083 - Commercial linen supply
084 - Credit information, credit bureaus
085 - Employment agencies
086 - Interior design and decorating
087 - Maintenance and janitorial services
088 - Lobbying and consulting
089 - Marketing
090 - Packing and crating
091 - Exterminating (includes termite services)
092 - Photocopying services
093 - Photo finishing
094 - Printing
095 - Private investigation (detective) services
096 - Process server fees
097 - Public relations, management consulting
098 - Secretarial and court reporting services
099 - Security services
100 - Sign construction and installation
101 - Telemarketing services on contract
102 - Telephone answering service
103 - Temporary help agencies
104 - Test laboratories (excluding medical)
105 - Tire recapping and repairing
106 - Window cleaning

Computers
107 - Software - package or canned program
108 - Software - modifications to canned program
109 - Software - custom programs - material
110 - Software - custom programs - professional serv.
111 - Internet Service Providers - Dialup
112 - Internet Service Providers - DSL or other broadband
113 - Information services
114 - Data processing services
115 - Mainframe computer access and processing serv.

Computers Online Services
116 - Online Data processing services
117 - Software - Downloaded
118 - Books - Downloaded
119 - Music - Downloaded
120 - Movies/Digital Video - Downloaded
121 - Other Electronic Goods - Downloaded
122 - Streaming Music/Audio Services new
123 - Streaming Video Services new

Automotive Services
124 - Automotive washing and waxing.
125 - Automotive road service and towing services
126 - Auto service. except repairs, incl. painting & lube
127 - Parking lots & garages
128 - Automotive rustproofing & undercoating.

Admissions and Amusements
129 - Pari-mutuel racing events.
130 - Amusement park admission & rides
131 - Billiard parlors
132 - Bowling alleys
133 - Cable TV services
134 - Direct Satellite TV
135 - Circuses and fairs -- admission and games
136 - Coin operated video games
137 - Admission to school and college sports events
138 - Membership fees in private clubs.
139 - Admission to cultural events
140 - Pinball and other mechanical amusements
141 - Admission to professional sports events
142 - Rental of films and tapes by theaters
143 - Rental of DVD/tapes for home viewing [includes delivery by mail or vending machine]

**Professional Services**
144 - Accounting and bookkeeping
145 - Architects
146 - Attorneys
147 - Dentists
148 - Engineers
149 - Land surveying
150 - Medical test laboratories
151 - Nursing services out-of-hospital
152 - Physicians

**Leases and Rentals**
153 - Personal property, short term (generally)
154 - Personal property, long term (generally)
155 - Bulldozers, draglines and const. mach., short term
156 - Bulldozers, draglines and const. mach., long term
157 - Rental of hand tools to licensed contractors.
158 - Short term automobile rental
159 - Long term automobile lease
160 - Limousine service (with driver)
161 - Aircraft rental to individual pilots, short term
162 - Aircraft rental to individual pilots, long term
163 - Chartered flights (with pilot)
164 - Hotels, motels, lodging houses
165 - Trailer parks - overnight

**Fabrication, Installation and Repair Services**
166 - Custom fabrication labor
167 - Repair material, generally
168 - Repair labor, generally
169 - Labor charges on repair of aircraft
170 - Labor charges - repairs to interstate vessels
171 - Labor charges - repairs to intrastate vessels
172 - Labor - repairs to commercial fishing vessels
173 - Labor charges on repairs to railroad rolling stock
174 - Labor charges on repairs to motor vehicles
175 - Labor on radio/TV repairs; other electronic equip.
176 - Labor charges - repairs other tangible property
177 - Labor - repairs or remodeling of real property
178 - Labor charges on repairs delivered under warranty
179 - Service contracts sold at the time of sale of TPP.
180 - Installation charges by persons selling property
181 - Installation charges - other than seller of goods
182 - Custom processing (on customer's property)
183 - Custom meat slaughtering, cutting and wrapping
184 - Taxidermy
185 - Welding labor (fabrication and repair)

**Other Services**
186 - Do you impose sales tax on other services not listed?
187 - Do you impose sales tax on other services not listed? (2)
188 - Do you impose sales tax on other services not listed? (3)

**Cloud Computing Services New**
189 - Software as a Services, Generally (Remote Access to Hosted Software)
190 - Remote Access to Hosted Software - Personal Use
191 - Remote Access to Hosted Software - Business Use
192 - Remote Access to Hosted Business Custom Applications
193 - Infrastructure as Service, Generally
194 - Personal Cloud Storage/Backup
195 - Business Cloud Storage/Backup
196 - Business Data Warehouses
197 - Ecommerce Site/Webserver Hosting
198 - Provision of Virtual Computing Capacity