

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