

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 Service - Industrial Use

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

- Residential Use

- 037 Intrastate telephone & telegraph
- 038 Interstate telephone & telegraph
- 039 Cellular telephone services

- 040 Electricity
- 041 Water
- 042 Natural gas
- 043 Other fuel (including heating oil)
- 044 Sewer and refuse, residential

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)

Services

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)
- Personal Services (continued)**
- 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

Sales of advertising time or space:

- 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

Computer:

- 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.

Computer Online Services *New*

- 116 Online Data processing services *New*
- 117 Software - Downloaded *New*
- 118 Books - Downloaded *New*
- 119 Music - Downloaded *New*
- 120 Movies/Digital Video - Downloaded *New*
- 121 Other Electronic Goods - Downloaded *New*

Automotive Services

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

Admissions & Amusements

- 127 Pari-mutuel racing events.
- 128 Amusement park admission & rides
- 129 Billiard parlors
- 130 Bowling alleys
- 131 Cable TV services

- 132 Direct Satellite TV
- 133 Circuses and fairs -- admission and games
- 134 Coin operated video games
- 135 Admission to school and college sports events
- 136 Membership fees in private clubs.
- 137 Admission to cultural events
- 138 Pinball and other mechanical amusements
- 139 Admission to professional sports events
- 140 Rental of films and tapes by theaters
- 141 Rental of video tapes for home viewing

Professional Services

- 142 Accounting and bookkeeping
- 143 Architects
- 144 Attorneys
- 145 Dentists
- 146 Engineers
- 147 Land surveying
- 148 Medical test laboratories
- 149 Nursing services out-of-hospital
- 150 Physicians

Leases and Rentals

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

Fabrication, Installation and Repair Services

- 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
- 170 Labor - repairs to commercial fishing vessels
- 171 Labor charges on repairs to railroad rolling stock
- 172 Labor charges on repairs to motor vehicles
- 173 Labor on radio/TV repairs; other electronic equip.
- 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)

OTHER TAXED SERVICES

- 184 Do you impose sales tax on other services not listed?
- 185 Do you impose sales tax on other services not listed?