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?