

Services			AL	AK	AR	AZ	CA	CO	C	DE	DC	FL	GA	HI	IA	ID	IL	IN	KS	KY	LA	
		Basic Sales Tax Rate	4	0 *	6 *	5.6 *	7.25 *	2.9 *	6	0.384 *	5.75 *	6	4 *	4 *	5 *	6	6.3	6	5.3	6	4	
SIC	NAIC	Agricultural Services																				
071,072,074,075,0752,078	11511,54194,11521,81291,56173	1 Soil prep., custom baling, other ag. services 2 Veterinary services (both large and small animal) 3 Horse boarding and training (not race horses) 4 Pet grooming 5 Landscaping services (including lawn care)	E E E E E		E E E 6 *	E E E E 5.6 *	E E E E E	E E E E E	E E E E 6	0.384 0.384 0.384 0.384 0.384	E E E E 5.75	E E E E E	E E E E E	4 4 4 4 4	E E E 5 5 *	E E E E E	E E E E E	E E E E E	E E E E 6 *	E E E E 5.3 *	E E E E 5.3 *	E E E E E
		Industrial and Mining Services																				
10,12,148,1382,138,279	213115,54136/213112,213112,323122	6 Metal, non-metal and coal mining services 7 Seismograph & Geophysical Services 8 Oil Field Services 9 Typesetting service; platemaking for the print trade	E E E E *		E E E E	E E 5.6 5.6 *	E E E 7.25 *	E E E E	E E E 6 *	0.384 0.384 0.384 0.384	N/A N/A N/A 5.75	E E E E	E E E E	4 4 4 4	E E E E	E E E 6 *	E E E E	E E E E	E E E 5.3	E E E E	E E E E	E E E 4 *
		Construction																				
15,17,179,178	237236,238,23593,23581	10 Gross Income of Construction Contractors 11 Carpentry, painting, plumbing and similar trades. 12 Construction service (grading, excavating, etc.) 13 Water well drilling	E E E E		E E E E	5.6 5.6 5.6 5.6 *	E E E E	E E E E	6 6 6 6 *	0.624 0.624 0.624 0.624	E E E E	E E E E	E E E E	4 4 4 4	E 5 5 5 *	E E E E	E E E E	E E E E	E E E E	5.3 5.3 E 5.3 *	E E E E	E E E E
		Transportation Services																				
41,411,412,421,4513	485,485113,48531,492,492	14 Income from intrastate transportation of persons 15 Local transit (intra-city) buses 16 Income from taxi operations 17 Intrastate courier service 18 Interstate air courier (billed in-state)	E E E E E		E E E E E	5.6 E 5.6 5.6 E	E E E E E	E E E E E	E E E E E	E E E 0.384 E	N/A N/A N/A 5.75 E	E E E E E	E E E E E	4 4 4 4 4	E E E E E	E E E E E	E E E E E	E E E E E	E E E E E	E E E E E	E E E E E	E E E E E
		Storage																				
4221,4226,4225,4225,4222,4493,4492,4724,4783	49313,49312,49311,53113,49312,71393,48833,56151,488991	19 Automotive storage 20 Food storage 21 Fur storage 22 Household goods storage 23 Mini-storage 24 Cold storage 25 Marina Service (docking, storage, cleaning, repair) 26 Marine towing service (incl. tugboats) 27 Travel agent services 28 Packing and crating	E E E E E E E E E		6 E 6 E 6 E 6 E E	0 0 0 0 0 0 0 5.6 E E	E E E E E E E E E	E E E E E E E E E	E E E 6 E E E E	0.384 0.384 0.384 0.384 0.384 0.384 0.384 0.384 0.384	12 E E E E E 5.75 E E	6 6 6 6 6 6 6 6 6	E E E E E E E E E	4 4 4 4 4 4 4 4 4	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E	E E E E E E E E E
		Utility Service - Industrial Use																				
4811,4811,491,494,492	5171,5171,51721,2211,22131,48621/22121	29 Intrastate telephone & telegraph 30 Interstate telephone & telegraph 31 Cellular telephone services 32 Electricity 33 Water 34 Natural gas	6 E 6 4 E 4 *	*	6 6 6 6 6 6	5.6 E 5.6 5.6 5.6 5.6	E E E E E E	E E E E E E	2.9 6 2.9 6 6 6	4.25 E 4.25 4.25 E 4.25	5.75 10 10 5.75 E 5.75	6.8 6.8 6.8 7 E 6	4 E 4 4 E 4	5.885 E 5.885 5.885 5.885 5.885	5 E 5 5 E 5	E E E E E E	7 7 7 5 E 5	6 E E E E E	5.3 5.3 5.3 5.3 5.3 5.3	6 6 6 6 6 6	3 2 3 3.9 3.9 3.9	

Services			AL	AK	AR	AZ	CA	CO	C	DE	DC	FL	GA	HI	IA	ID	IL	IN	KS	KY	LA			
495	22132/562	35	Other fuel (including heating oil)	4		6	5.6	*7.25	*E	*6	*0.384	*10	*6	*4	*5.885	*5	*E	6.3	*E	*5.3	*6	*4	*	
		36	Sewer and refuse, industrial	E		6	E	E	E	6	*0.384	*5.75	*E	*E	*5.885	*5	E	E	E	E	6	E		
- Residential Use																								
4811	5171	37	Intrastate telephone & telegraph	6	*	6	*5.6	*E	*E	2.9	6	*E	10	*E	*E	4	*5.885	*5	E	7	*6	5.3	6	3
4811	5171	38	Interstate telephone & telegraph	6	*	6	*E	*E	E	6	*E	10	*E	*E	*E	4	*E	E	E	7	*E	5.3	6	2
	51721	39	Cellular telephone services	6	*	6	*5.6	*E	*E	2.9	6	4.25	*10	*6.8	*4	*5.885	*5	E	E	7	*6	5.3	6	3
491	2211	40	Electricity	4	*	6	*5.6	*E	*E	E	E	10	*E	*E	4	*5.885	*5	E	E	5	*6	E	E	E
494	22131	41	Water	4	*	6	*5.6	*E	*E	E	E	E	E	*E	*E	5.885	*5	E	E	E	6	E	E	E
492	48621/22121	42	Natural gas	4	*	6	*5.6	*E	*E	E	E	10	*E	*E	4	*5.885	*5	E	E	5	*6	E	E	E
		43	Other fuel (including heating oil)	4		6	*5.6	*7.25	*E	*E	E	0.384	*5.75	*E	*E	4	*5.885	*5	E	6.3	*6	E	E	E
495	22132/562	44	Sewer and refuse, residential	E		6	*E	E	E	E	0.384	*E	*E	*E	*5.885	*E	E	E	E	E	E	E	E	E
Finance, Insurance and Real Estate																								
61	522	45	Service charges of banking institutions	E		E	E	E	E	E	E	E	E	*E	E	E	5	*E	E	E	E	E	E	E
64	524	46	Insurance services	E		E	E	E	E	E	E	E	E	*E	E	4	*E	E	E	E	E	E	E	E
6282	52392/3	47	Investment counseling	E		E	E	E	E	E	0.384	*E	E	*E	*E	4	5	E	E	E	E	E	E	E
6163	52231	48	Loan broker fees	E		E	E	E	E	E	E	*E	E	*E	E	4	E	E	E	E	E	E	E	E
653	5312	49	Property sales agents (real estate or personal)	E		E	E	E	E	E	0.384	*E	E	*E	*E	4	E	E	E	E	E	E	E	E
653	5313	50	Real estate management fees (rental agents)	E		E	E	E	E	E	*0.384	*E	E	*E	*E	4	E	E	E	E	E	E	E	E
654	541191	51	Real estate title abstract services	E		E	E	E	E	E	0.384	*E	E	*E	*E	4	E	E	E	E	E	E	E	E
6289	523999	52	Tickertape reporting (financial reporting)	E		E	E	*E	E	E	*0.384	*5.75	*E	*E	*E	4	E	E	E	E	E	E	E	E
Services																								
Personal Services																								
723	724	812111/2	53	Barber shops and beauty parlors	E		E	E	*E	*E	E	0.384	*E	E	*E	*E	4	5	E	E	E	E	E	E
		56174	54	Carpet and upholstery cleaning	E		6	E	*E	E	6	0.384	*E	E	*E	*E	4	5	E	E	E	E	E	4
		81299	55	Dating services	E		E	E	E	E	6	0.384	*E	E	*E	*E	4	5	E	E	E	E	E	E
			56	Debt counseling	E		E	E	E	E	6	0.384	*E	E	*E	*E	4	E	E	E	E	E	E	E
		812331	57	Diaper service	2	*	E	*5.6	*E	*E	E	0.384	*E	E	*E	4	4	5	E	E	6	5.3	E	4
		81221	58	Income from funeral services	E		E	*E	*E	*E	E	0.384	*5.75	*E	*E	4	*E	*E	E	6	*5.3	*E	E	4
			59	Fishing and hunting guide services	E		E	*E	E	E	E	0.384	*N/A	E	*E	*E	4	E	6	E	E	5.3	*E	E
		81149	60	Garment services (altering & repairing)	E		E	E	*E	*E	6	*0.384	*5.75	6	*E	*E	4	5	E	E	5.3	E	E	4
Personal Services (continued)																								
7389	5619	61	Gift and package wrapping service	E		E	E	*7.25	*E	*E	E	0.384	*E	*E	6	*4	4	5	E	E	5.3	E	E	4
7299	81219	62	Health clubs, tanning parlors, reducing salons	E		6	*E	*E	E	E	6	0.384	*E	E	*E	*E	4	5	*6	E	E	5.3	E	E
7215	81231	63	Laundry and dry cleaning services, coin-op	E		E	E	*E	E	E	E	0.384	*E	E	*E	*E	4	5	E	E	E	*E	E	E
7211	81232	64	Laundry and dry cleaning services, non-coin op	E		6	E	*E	*E	E	E	0.384	*5.75	*E	*E	*E	4	5	E	E	E	5.3	E	4
7299	81299	65	Massage services	E		E	E	*E	*E	E	6	0.384	*E	E	*E	*E	4	5	*E	E	E	E	E	E
4811		66	900 Number services	E		6	E	E	*E	E	6	*0.384	*6	*E	*E	*E	4	*5	*E	5	*E	E	6	E
7999	91162	67	Personal instruction (dance, golf, tennis, etc.)	E		E	E	*E	*E	E	E	0.384	*E	E	*E	*E	4	E	*E	E	E	E	E	E
725	81143	68	Shoe repair	E	*	6	E	E	*E	*E	E	0.384	*5.75	6	*E	*E	4	5	E	E	*E	5.3	E	4
7389	56179	69	Swimming pool cleaning & maintenance	E		6	E	E	E	*E	6	0.384	*5.75	E	*E	*E	4	5	E	E	*E	5.3	*E	E
7291	541213	70	Tax return preparation	E		E	E	E	E	E	E	0.384	*E	E	*E	*E	4	E	E	E	E	E	E	E
7299	53222	71	Tuxedo rental	2	*	7	*5.6	*7.25	*2.9	6	T	2.208	*5.75	6	*4	4	5	6	E	*6	5.3	6	*4	*
7389	56199	72	Water softening and conditioning	E		E	E	E	*E	E	E	0.384	*E	E	*E	*E	4	5	E	E	*6	5.3	E	E
Business Services																								
Sales of advertising time or space:																								

