

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	1,2,3,4,5	E, E, E, E, E	E, E, E, 6 *, 6 *	E, E, E, E, 5.6 *	E, E, E, E, E	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, 6 *	E, E, E, E, 5.3 *	E, E, E, E, E	E, E, E, E, E	
Industrial and Mining Services																						
10,12,148,1382,138,279	213115,54136/213112,213112,323122	6,7,8,9	E, E, E, E *	E, E, E, 5.6 *	E, E, E, 7.25 *	E, E, E, E *	E, E, E, E *	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, E	E, E, E, E	E, E, E, E	E, E, E, 5.3 *	E, E, E, E *	E, E, E, 4 *	
Construction																						
15,17,179,178	237236,238,23593,23581	10,11,12,13	E, E, E, E	E, E, E, E	5.6 *, 5.6 *, 5.6 *, 5.6 *	E, E, E, E	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 *, E, 5 *	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	14,15,16,17,18	E, E, E, E, E	E, E, E, E, E	5.6 *, 5.6 *, 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 *	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, 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	19,20,21,22,23,24,25,26,27,28	E, E, E, E, E, E, E, E, E	E, E, 6, 6, 6, E, E, E	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, E, E, E, E, E	0.384 *, 0.384 *, 0.384 *, 0.384 *, 0.384 *, 0.384 *, 0.384 *, 0.384 *	12, E, E, E, E, 5.75 *, E, E, E, E	6 *, 6 *, 6 *, 6 *, 6 *, 6 *, 6 *	E, E, E, E, E, E, E, E	4, 4, 4, 4, 4, 4, 4, 4	E, 5, 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	29,30,31,32,33,34	6 *, E *, 6 *, 4 *, E	6 *, 6 *, 6 *, 6 *, 6 *	5.6 *, E, 5.6 *, 5.6 *, 5.6 *	E, E, E, E, E	E, E, E, E, E	E, E, E, E, E	2.9, 6 *, 2.9, 6 *, 6 *	4.25, E, 4.25, 4.25, E	5.75 *, 10 *, 10 *, 5.75 *, E	6.8 *, 6.8 *, 6.8 *, 7 *	4 *, E, 4 *, 4 *	5.885 *, 4 *, 5.885 *, 5.885 *	5, E, 5, 5 *	E, E, E, E, E	7 *, 7 *, 7 *, 5 *, E	6, E, 5.3, E, 5.3	5.3, 6 *, 5.3, 6 *	6, 6 *, 6, 6 *	3, 2 *, 3, 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	*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	*4	*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	7	*6	5.3	6	3
491	2211	40	Electricity	4	*	6	5.6	*E	*E	E	E	10	*E	*4	*5.885	*5	E	5	*6	E	E	E	
494	22131	41	Water	4	*	6	5.6	*E	*E	E	E	E	E	*E	*5.885	*5	E	E	6	E	E	E	
492	48621/22121	42	Natural gas	4	*	6	5.6	*E	*E	E	E	10	*E	*4	*5.885	*5	E	5	*6	E	E	E	
		43	Other fuel (including heating oil)	4		6	5.6	*7.25	*E	*E	0.384	*5.75	*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	
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	
64	524	46	Insurance services	E		E	E	E	E	E	E	E	E	*E	E	4	*E	E	E	E	E	E	
6282	52392/3	47	Investment counseling	E		E	E	E	E	E	0.384	*E	E	*E	*4	5	E	E	E	E	E	E	
6163	52231	48	Loan broker fees	E		E	E	E	E	E	E	*E	E	*E	4	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	*4	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	*4	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	*4	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	*4	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	0.384	*E	E	*E	*4	5	E	E	E	E	E	E	
	7217	56174	54	Carpet and upholstery cleaning	E		6	E	*E	E	0.384	*E	E	*E	*4	5	E	E	E	E	E	4	
	7299	81299	55	Dating services	E		E	E	E	E	0.384	*E	E	*E	*4	5	E	E	E	E	E	E	
	7299		56	Debt counseling	E		E	E	E	E	0.384	*E	E	*E	*4	E	E	E	E	E	E	E	
	7219	812331	57	Diaper service	2	*	E	5.6	*E	*E	0.384	*E	E	*4	4	5	E	E	6	5.3	E	4	
	726	81221	58	Income from funeral services	E		E	*E	*E	*E	0.384	*5.75	*E	*4	*E	*E	E	6	*5.3	*E	E	4	
	7999		59	Fishing and hunting guide services	E		E	*E	E	E	0.384	*N/A	E	*E	*4	E	6	E	E	5.3	*E	E	
	7219	81149	60	Garment services (altering & repairing)	E		E	E	*E	*E	0.384	*5.75	6	*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	0.384	*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	6	0.384	*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	0.384	*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	0.384	*5.75	*E	*E	*4	5	E	E	E	5.3	E	4	
7299	81299	65	Massage services	E		E	E	*E	E	E	0.384	*E	E	*E	*4	5	*E	E	E	E	E	E	
4811		66	900 Number services	E		6	E	E	*E	E	*0.384	*6	*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	0.384	*E	E	*E	*4	E	*E	E	E	E	E	E	
725	81143	68	Shoe repair	E	*	6	E	E	*E	*E	0.384	*5.75	6	*E	*4	5	E	E	*E	5.3	E	4	
7389	56179	69	Swimming pool cleaning & maintenance	E		6	E	E	*E	*E	0.384	*5.75	E	*E	*4	5	E	E	*E	5.3	*E	E	
7291	541213	70	Tax return preparation	E		E	E	E	E	E	0.384	*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	
7389	56199	72	Water softening and conditioning	E		E	E	E	E	E	0.384	*E	E	*E	*4	5	E	E	*6	5.3	E	E	
Business Services																							
Sales of advertising time or space:																							

Services

		AL	AK	AR	AZ	CA	CO	C	DE	DC	FL	GA	HI	IA	ID	IL	IN	KS	KY	LA		
	purchased for rental or lease? (Yes/No) please explain.									Yes *	Use a Resale Certificate.											
196	Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.	Yes *		Yes *	Yes *	Yes *	No	Yes *	Yes	Yes	Yes	Yes *	Yes *	Yes *	Yes	No *	Yes *	Yes *	Yes *	Yes *	Yes *	
197	Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	Yes *		Yes *	No *		Yes	Yes *	Yes	Yes	Yes	Yes *	Yes *	Yes *	No *	It dep *	Yes *	Yes *	Yes *	Yes *	No *	
Totals																						
5	Agricultural Services	0	0	2	1	0	0	1	5	1	0	0	5	2	0	0	1	2	0	0		
4	Industrial and mining services	0	0	0	2	1	0	1	4	1	0	0	4	0	1	0	0	2	0	1		
4	Construction	0	0	0	4	0	0	4	4	0	0	0	4	3	0	0	0	3	0	0		
16	Utilities	12	0	16	12	2	4	10	9	13	7	10	16	13	0	12	7	10	11	10		
9	Transportation	0	0	1	5	0	0	0	4	2	1	3	7	1	0	0	0	2	0	0		
6	Storage	0	0	3	6	0	0	2	6	1	6	0	6	3	0	0	1	0	0	2		
8	F.I.R.E.	0	0	0	0	0	0	0	5	1	0	0	7	2	0	0	0	0	0	0		
20	Personal services	2	0	7	2	2	1	9	20	7	4	4	20	15	3	1	4	11	2	8		
34	Business services	6	0	12	7	7	2	20	33	15	9	5	34	18	5	1	3	9	4	5		
8	Computer services	3	0	1	0	2	1	6	6	6	0	2	8	1	0	1	2	1	0	3		
5	Automotive services	0	0	5	1	1	0	3	5	3	4	0	5	5	0	0	0	4	0	3		
15	Admissions and amusements	10	0	12	9	1	2	10	10	8	14	8	14	14	11	0	3	13	6	9		
9	Professional services	0	0	0	0	0	0	0	9	0	0	0	9	0	0	0	0	0	0	0		
4	Leases	2	1	2	3	2	2	3	3	2	2	3	3	3	2	1	2	1	1	1		
19	Fabrication, repair and installation	1	0	11	2	3	3	10	19	12	16	1	18	13	6	1	1	15	4	13		
2	Miscellaneous	1	0	0	1	0	0	0	1	1	0	0	0	1	1	0	0	1	0	0		
168	Non-exempt entries	37	1	72	55	21	15	79	143	73	63	36	160	94	29	17	24	74	28	55		

Services			ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR
Basic Sales Tax Rate			5	6 *	5	6	6.5 *	7	4.225	0% *	5.5 *	6.5 *	0 *	7	5 *	4	4.3 *	5 *	5.5 *	4.5 *	0 *
SIC	NAIC		Agricultural Services																		
071,072,	11511	1	Soil prep., custom baling, other ag. services																		
074	54194	2	Veterinary services (both large and small animal)																		
075	11521	3	Horse boarding and training (not race horses)																		
0752	81291	4	Pet grooming																		
078	56173	5	Landscaping services (including lawn care)																		
			Industrial and Mining Services																		
10,12,148	213115	6	Metal, non-metal and coal mining services																		
1382,	54136/213112	7	Seismograph & Geophysical Services																		
138	213112	8	Oil Field Services																		
279	323122	9	Typesetting service; platemaking for the print trade																		
			Construction																		
15	237236	10	Gross Income of Construction Contractors																		
17	238	11	Carpentry, painting, plumbing and similar trades.																		
179	23593	12	Construction service (grading, excavating, etc.)																		
178	23581	13	Water well drilling																		
			Transportation Services																		
41	485	14	Income from intrastate transportation of persons																		
411	485113	15	Local transit (intra-city) buses																		
412	48531	16	Income from taxi operations																		
421	492	17	Intrastate courier service																		
4513	492	18	Interstate air courier (billed in-state)																		
			Storage																		
4221	49313	19	Automotive storage																		
4226	49312	20	Food storage																		
4225	49311	21	Fur storage																		
4225	53113	22	Household goods storage																		
4222	49312	23	Mini -storage																		
4493	71393	24	Cold storage																		
4492	48833	25	Marina Service (docking, storage, cleaning, repair)																		
4724	56151	26	Marine towing service (incl. tugboats)																		
4783	488991	27	Travel agent services																		
		28	Packing and crating																		
			Utility Service - Industrial Use																		
4811	5171	29	Intrastate telephone & telegraph																		
4811	5171	30	Interstate telephone & telegraph																		
	51721	31	Cellular telephone services																		
491	2211	32	Electricity																		
494	22131	33	Water																		
492	48621/22121	34	Natural gas																		

Services				ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR															
7312	54185	73	Billboards	E	E	E	E	E	E	E		E	*	E	E	*	5	E	E	E	E	E	E														
7319	54184	74	Radio & television, national advertising	E	E	E	E	E	E	E		E	E	E	E	E	*	E	E	E	E	E	E														
7319	54184	75	Radio & television, local advertising	E	E	E	E	E	E	E		E	E	E	E	E	5	E	E	E	E	E	E														
		76	Newspaper	E	E	E	*	E	E	E		E	*	E	E	5	E	E	E	E	E	E	E														
		77	Magazine	E	E	E	*	E	E	E		E	E	E	E	5	E	E	E	E	E	E	E														
7311	54181	78	Advertising agency fees (not ad placement)	5	*	6	*	6	*	E	*	E	*	E	E	E	*	5	E	E	E	E	E														
7381	561613	79	Armored car services	E	6	E	E	E	6.5	E	E	5.5	*	E	7	*	5	4	E	E	5.5	E	E														
7389	81299	80	Bail bond fees	E	E	E	E	E	E	E		E	E	E	E	*	E	E	E	E	E	E	E														
7322	56144	81	Check & debt collection	E	E	E	E	E	E	E		E	E	E	E	5	E	E	E	E	E	E	E														
7336	54143	82	Commercial art and graphic design.	5	E	E	6	*	6.5	*	E	E	5.5	*	E	7	*	5	E	4.3	E	E	*	E													
7218	812331	83	Commercial linen supply	E	6	E	6	*	6.5	7	E	*	5.5	E	7	*	5	E	4.3	5	*	5.5	*	4.5													
7323	56145	84	Credit information, credit bureaus	E	6	E	E	E	E	E		E	E	E	7	*	5	E	*	E	E	E	E	E													
7361	56131	85	Employment agencies	E	E	E	E	E	E	E		E	E	E	E	5	E	*	E	E	5.5	*	E	E													
7389	54141	86	Interior design and decorating	E	E	*	E	E	E	*	E	E	E	E	E	5	4	E	*	E	E	*	E	E													
7349	56172	87	Maintenance and janitorial services	E	6	*	E	E	6.5	E	E	5.5	*	E	7	5	4	E	E	5.5	E	E	E	E													
		88	Lobbying and consulting	E	E	E	E	E	E	E		E	E	E	E	5	E	E	E	E	E	E	E	E													
		89	Marketing	E	E	E	E	E	E	E		E	E	E	E	5	E	E	E	E	E	E	E	E													
		90	Packing and crating	E	E	E	*	E	E	E		5.5	*	E	7	*	5	E	E	E	E	*	E	*													
7342	56171	91	Exterminating (includes termite services)	E	E	E	E	E	6.5	7	E	5.5	*	E	7	5	4	E	E	5.5	E	E	E	E													
7334	561439	92	Photocopying services	5	*	6	5	6	*	6.5	7	*	5.5	*	6.5	*	7	5	4	*	4.3	*	5	*	5.5	4.5											
7384	81292	93	Photo finishing	5	*	6	5	6	*	6.5	7	*	5.5	*	6.5	*	7	5	4	4.3	*	5	*	5.5	4.5												
	32311	94	Printing	5	*	6	5	*	6	*	6.5	7	*	5.5	*	6.5	*	7	5	4	4.3	*	5	*	5.5	4.5											
7381	561612	95	Private investigation (detective) services	E	6	E	E	E	6.5	E	E	5.5	*	E	7	*	5	4	E	E	5.5	E	E	E	E												
Business Services (continued)																																					
		96	Process server fees	E	E	E	E	E	E	E		E	*	E	E	5	E	E	E	E	E	E	E	E	E												
874		97	Public relations, management consulting	E	E	E	E	E	E	E		E	E	E	E	5	E	E	E	E	E	E	E	E	E												
7338	56141/561492	98	Secretarial and court reporting services	E	E	*	E	E	*	E	E	E	E	E	E	5	E	E	E	E	E	E	E	E	E												
7382	561612	99	Security services	E	6	E	E	E	6.5	*	E	E	5.5	*	E	7	*	5	4	E	E	5.5	E	E	E												
7389	54189	100	Sign construction and installation	5	*	6	*	5	*	6	*	E	7	*	E	5.5	*	6.5	*	The sign	7	*	5	4	E	*	E	*	5.5	*	T	*					
7389	561422	101	Telemarketing services on contract	E	E	E	E	E	E	E	E	E	E	E	E	5	E	E	E	E	E	E	E	E	E												
7389	561421	102	Telephone answering service	E	6	E	E	E	E	7	E	E	E	E	E	7	5	4	E	E	E	E	*	E	*	E	*	E	*	E	*						
7363	56132	103	Temporary help agencies	E	E	E	E	E	E	E	E	E	E	E	E	5	E	*	E	E	5.5	*	E	E	E	E	E	E	E	E	E	E					
8734	54138	104	Test laboratories (excluding medical)	E	E	E	E	E	E	E	*	E	E	E	E	5	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E					
7534	326212/811198	105	Tire recapping and repairing	E	E	E	E	*	6.5	*	7	E	*	5.5	*	E	7	5	4	E	*	E	*	5.5	E	E	E	E	E	E	E	E					
7349	56179	106	Window cleaning	E	6	E	E	E	6.5	E	E	5.5	*	E	7	5	4	E	E	5.5	*	E	*	5.5	E	E	E	E	E	E	E	E					
Computer:																																					
7372	5112	107	Software - package or canned program	5	6	5	6	6.5	7	4.225		5.5	6.5	*	7	*	5	4	4.3	5	*	5.5	4.5	E	E	E	E	E	E	E	E	E					
7371	541511	108	Software - modifications to canned program	E	*	6	E	*	E	*	6.5	*	7	4.225		5.5	E	E	E	E	E	*	4.5	E	E	E	E	E	E	E	E	E	E	E			
		109	Software - custom programs - material	E	E	E	6	*	6.5	*	7	E	5.5	E		E	5	E	E	*	E	E	E	E	E	E	E	E	E	E	E	E	E	E			
7371	541511	110	Software - custom programs - professional serv.	E	E	E	E	E	E	7	E	5.5	*	E		E	5	E	E	*	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E		
	518111	111	Internet Service Providers-Dialup	E	E	E	E	E	*	E	E	E	E	E	7	*	E	*	5	E	E	5	*	5.5	*	E	E	E	E	E	E	E	E	E	E	E	
	518111	112	Internet Service Providers-DSL or other broadband	E	E	E	*	E	E	*	E	4.225	E	E	7	*	E	*	5	*	E	E	5	*	5.5	*	E	E	E	E	E	E	E	E	E	E	E
7375	519190	113	Information services	E	E	E	E	E	E	*	E	E	E	E	7	*	5	4	*	E	E	5.5	*	E	E	E	E	E	E	E	E	E	E	E	E	E	
7374	518210	114	Data processing services	E	E	E	E	E	E	E		E	E	E	E	5	E	E	E	E	5.5	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	
7374	518210	115	Mainframe computer access and processing serv.	E	E	E	*	E	E	E		E	E	E	E	5	E	E	E	E	5.5	*	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Computer Online Services:																																					

Services

		ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR
	purchased for rental or lease? (Yes/No) please explain																			
196	Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.	No *	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	No *	Yes *	Yes *		No *	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	
197	Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	Yes *	No *	No *	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *		Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	No *
Totals																				
5	Agricultural Services	0	0	0	0	2	2	0	0	2	0	0	3	3	3	0	0	1	0	0
4	Industrial and mining services	0	0	0	1	1	3	0	0	1	0	0	0	4	0	0	0	0	0	0
4	Construction	0	0	0	0	0	4	0	1	3	0	0	1	4	0	0	0	0	0	0
16	Utilities	9	5	9	12	15	10	8	12	14	0	6	12	16	4	10	6	8	9	0
9	Transportation	0	1	0	0	0	1	1	0	0	0	0	1	8	2	0	0	2	1	0
6	Storage	0	0	0	0	1	5	0	0	0	0	0	6	6	4	0	0	4	1	0
8	F.I.R.E.	0	0	0	0	0	0	0	1	0	0	0	0	6	0	0	0	0	0	0
20	Personal services	1	3	1	2	7	5	1	0	9	1	1	5	20	4	4	1	12	3	0
34	Business services	6	13	4	7	12	8	2	0	14	4	0	16	32	13	5	4	14	4	0
8	Computer services	0	1	0	1	2	3	2	0	3	0	2	1	8	1	0	2	5	1	0
5	Automotive services	0	0	0	0	5	4	0	0	3	2	0	5	5	5	0	0	4	1	0
15	Admissions and amusements	3	11	1	1	13	11	10	2	12	7	0	6	14	6	9	11	3	10	0
9	Professional services	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
4	Leases	2	1	1	1	2	2	2	2	2	2	1	2	4	1	1	2	3	2	0
19	Fabrication, repair and installation	4	4	2	1	6	13	0	0	13	2	0	15	18	14	1	0	12	0	0
2	Miscellaneous	0	0	0	0	0	1	0	0	1	0	1	1	1	0	0	0	0	0	0
168	Non-exempt entries	25	39	18	26	66	72	26	18	77	18	11	74	158	57	30	26	68	32	0

Services			PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	States
Basic Sales Tax Rate			6	7	6 *	4 *	7 *	6.25	4.75 *	6	5 *	6.5 *	6 *	5	4 *	
SIC	NAIC	Agricultural Services														
071,072,	11511	1	E	E	E	E	E	E	E	E	E	1.5 *	E *	E	E *	4
074	54194	2	E	E	E	4	E	E	E	E	E	1.5 *	E *	E	E	5
075	11521	3	E	E	E	4	E	E	E	E	E	1.5 *	6	5 *	E	9
0752	81291	4	6	E	E	4	7 *	6.25	4.75 *	E	E	1.5 *	6	5 *	E	18
078	56173	5	6 *	E	E	4	E	6.25 *	E	E	E *	6.5 *	6 *	5 *	E	21
Industrial and Mining Services																
10,12,148	213115	6	E	E	E	4	E	E	E	E	E	0.484 *	E *	E	E *	* See Mining Pl
1382,	54136/213112	7	E	E	E	4	E	E	E	E	E	1.5 *	E *	E	E	6
138	213112	8	E	E	E	4	E	2.42 *	4.75 *	E	E	1.5 *	E *	E	T(4) *	10
279	323122	9	E	E	E	4	E	6.25 *	4.75 *	E	5	6.5 *	6 *	5 *	E	21
Construction																
15	237236	10	E	E	E	2 *	E *	6.25 *	E	E	E	6.5 *	E *	E *	E *	12
17	238	11	E	E	E	2 *	E *	6.25 *	E *	E	E	6.5 *	6 *	E *	E *	13
179	23593	12	E	E	E	2 *	E	6.25 *	E	E	E	6.5 *	E	E *	E	12
178	23581	13	E	E	E	2 *	E	E *	E	E	E	6.5 *	E	E	E	10
Transportation Services																
41	485	14	E	E	E	4	E	E	4.75 *	E	E	1.926 *	E *	E	4 *	11
411	485113	15	E	E	E	4	E	E	E	E	E	0.642 *	E *	E	4 *	5
412	48531	16	E	E	E	4	E	E	E	E	E	0.642 *	E *	E	4 *	8
421	492	17	E *	E	E	E	E	6.25 *	E	E	E	1.926 *	E *	E	T(4) & *	7
4513	492	18	E *	E	E	E	E	6.25 *	E	E	E	E	E *	E	E *	1
Storage																
		19	E *	E	E	4	7 *	6.25	E	E	E	6.5 *	6	5 *	E	19
4221	49313	20	E *	E	E	4	E	E	E	E	E	1.5 *	6	E	E	10
4226	49312	21	E *	E	E *	4	E	6.25	E	E	E	0.484 *	6	E	E	16
4225	49311	22	E *	E	E	4	E	E	E	E	E	0.484 *	6	E	E	13
4225	53113	23	E *	E	E	4	E	E	E	E	E	0.484 *	6	E *	E	14
4222	49312	24	E *	E	E	4	E	E	E	E	E	1.5 *	6	E	E	13
4493	71393	25	6 *	E *	E *	4	E *	6.25 *	4.75 *	E	E	E	6	5	E *	17
4492	48833	26	E	E	E	4	E	E	E *	E	E	1.926 *	6	5 *	E	8
4724	56151	27	E	E	E	E	E	E	E	E	E	0.275 *	6	E *	E	4
4783	488991	28	T	E	E	4	7 *	E	E	E	E	1.5 *	6	E	E	10
Utility Service - Industrial Use																
4811	5171	29	6	7	6 *	4 *	7 *	6.25	4.75 *	6	E	6.5 *	E	5	4 *	43
4811	5171	30	6	7	E *	4 *	7 *	6.25 *	E *	6	E	6.5 *	E	5 *	E	27
	51721	31	6	7	6 *	4 *	7 *	6.25	4.75 *	6	E *	6.5 *	E	5 *	4 *	43
491	2211	32	6 *	7 *	E *	4 *	1.5 *	6.25 *	E *	6 *	E *	3.873 *	T *	5 *	4 *	36
494	22131	33	E	7 *	E *	E	1 *	E	E *	E *	E *	5.029 *	4.4 *	E	E *	18
492	48621/22121	34	6 *	7 *	E *	4	1.5 *	6.25 *	E *	6 *	E *	3.852 *	4.3 *	5	4 *	37

		Services																States									
		PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY													
495	22132/562	35	Other fuel (including heating oil)	6	7	*	E	*	4	1.5	*	6.25	*	E	6	*	5	*	6.5	*	5	*	5	*	4	*	38
		36	Sewer and refuse, industrial	E	E		E	4	*	E		6.25	*	E	E		E		3.852	*	E	*	E		E		15
		- Residential Use																									
		* When purchased by user.																									
4811	5171	37	Intrastate telephone & telegraph	6	*	7		6	*	4	*	7	6.25	4.75	*	6	E	6.5	*	E		5	*	4	*	41	
4811	5171	38	Interstate telephone & telegraph	6	*	7		E	*	4	*	7	6.25	*	E	*	6	E	6.5	*	E		5	*	E		27
	51721	39	Cellular telephone services	6		7		6	*	4	*	7	6.25	4.75	*	6	E	6.5	*	E		5	*	4	*	44	
491	2211	40	Electricity	E	E	*	E	*	4	*	E	E	*	2	*	E	*	E	3.873	*	T	*	5	*	4	*	22
494	22131	41	Water	E	E	*	E	*	E	*	7	E	E	*	E	E	E	5.029	*	4.4	*	E	E	*	E	*	12
492	48621/22121	42	Natural gas	E	E	*	E	*	4	E	E	E	*	2	*	E	*	E	3.852	*	4.3	*	5	*	4	*	22
		43	Other fuel (including heating oil)	E	E	*	E	*	4	E	E	6.25	*	2	E	*	E	*	6.5	*	5	*	E	E	4	*	23
495	22132/562	44	Sewer and refuse, residential	E	E	*	E	*	4	*	E	6.25	*	E	E	E	E	3.852	*	E	*	E		E		11	
		Finance, Insurance and Real Estate																									
61	522	45	Service charges of banking institutions	E	E		E	*	E	E	*	E	E	E	E	E	E	1.5	*	E	*	E		E		3	
64	524	46	Insurance services	E	E		E	4	*	E	6.25	*	E	E	E	E	E	0.484	*	3	*	E	E		E		6
6282	52392/3	47	Investment counseling	E	E		E	4	*	E	E	E	E	E	E	E	E	1.5	*	E	*	E	E		E		6
6163	52231	48	Loan broker fees	E	E		E	4	*	E	E	E	E	E	E	E	E	1.5	*	E	*	E	E		E		3
653	5312	49	Property sales agents (real estate or personal)	E	E		E	4	E	E	E	E	E	E	E	E	E	1.5	*	E	*	E	E		E		5
653	5313	50	Real estate management fees (rental agents)	E	E		E	4	E	E	E	E	E	E	E	E	E	1.5	*	E	*	E	E		E		5
654	541191	51	Real estate title abstract services	E	E		E	4	E	E	E	E	E	E	E	E	E	6.5	*	E	*	E	E		E		5
6289	523999	52	Tickertape reporting (financial reporting)	E	E		E	4	E	6.25	*	E	E	E	E	E	E	1.5	*	6		E		E		8	
		Services																									
		Personal Services																									
723 724	812111/2	53	Barber shops and beauty parlors	E	E		E	4	E	E	*	E	E	E	E	E	E	1.5	*	E		E		E		7	
	56174	54	Carpet and upholstery cleaning	6	E	E	E	4	7	*	6.25	*	E	*	E	E	E	1.5	*	6		5		E	*	19	
	81299	55	Dating services	E	E		E	4	E	E	*	E	E	E	E	E	E	6.5	*	6		E		E		8	
		56	Debt counseling	E	E		E	4	E	E	*	E	E	E	E	E	E	1.5	*	6		E		E		7	
	812331	57	Diaper service	E	E		6	4	7	*	6.25	4.75	E	5	6.5	*	6	E	6.5	*	6		E	4	*	23	
	81221	58	Income from funeral services	E	E		6	*	4	T	E	4.75	*	E	*	E	*	1.5	*	6	*	E	T(4)	*	E	*	13
		59	Fishing and hunting guide services	E	E		E	4	7	E	4.75	E	E	E	6.5	*	6	5	*	E	*	E	*	E	*	11	
	81149	60	Garment services (altering & repairing)	E	*	E	E	*	4	7	6.25	4.75	E	E	*	6.5	*	6	5	*	6		5	*	4	*	20
		Personal Services (continued)																									
7389	5619	61	Gift and package wrapping service	6	E		E	*	4	7	E	4.75	*	6	5	*	6.5	*	6		5		E	4	*	21	
	81219	62	Health clubs, tanning parlors, reducing salons	E	E		5	*	4	7	6.25	*	E	*	6	*	E	6.5	*	6	*	5	*	E		22	
	81231	63	Laundry and dry cleaning services, coin-op	E	E		E	*	E	E	E	E	E	E	E	E	6.5	*	6		E		E		E		6
	81232	64	Laundry and dry cleaning services, non-coin op	E	E		6	*	4	7	6.25	4.75	E	E	E	E	6.5	*	6		5		4	*	E		22
	81299	65	Massage services	E	E		E	4	E	*	6.25	*	E	E	E	E	1.5	*	E	*	E	*	E		E		11
		66	900 Number services	6	*	7	11	*	4	7	6.25	E	E	E	E	1.5	*	E	*	E	*	5	*	E	*	29	
	91162	67	Personal instruction (dance, golf, tennis, etc.)	E	E		E	4	E	E	E	E	E	E	E	1.5	*	6	*	E		E		E		6	
	81143	68	Shoe repair	E	E		E	4	7	6.25	4.75	E	E	E	E	6.5	*	6		5		4	*	E		20	
	56179	69	Swimming pool cleaning & maintenance	E	*	E	E	4	E	*	6.25	E	*	E	E	E	6.5	*	6		5		E	*	E	*	17
	541213	70	Tax return preparation	E	E		E	4	E	E	E	E	E	E	E	1.5	*	6	*	E		E		E		6	
	53222	71	Tuxedo rental	6	E		6	4	7	6.25	4.75	E	5	6.5	*	6	5	*	4	*	E		E		39		
	56199	72	Water softening and conditioning	6	E		E	4	E	*	E	*	E	E	E	6.5	*	6		5	*	E		E		13	
		Business Services																									
		Sales of advertising time or space:																									

		Services		PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	States
		116	Online Data processing services <i>New</i>	E		E *	4	E	6.25 *	E	E			E	E	E	8
		117	Software - Downloaded <i>New</i>	6 *		E *	4	7	6.25	4.75	6			6	5 *	4 *	29
		118	Books - Downloaded <i>New</i>	E		E	4	7	6.25	4.75	E			6	E	4 *	17
		119	Music - Downloaded <i>New</i>	E		E *	4	7	6.25	4.75	E			6	E	4 *	17
		120	Movies/Digital Video - Downloaded <i>New</i>	E		E *	4	7	6.25	4.75	E			6	E	4 *	18
		121	Other Electronic Goods - Downloaded <i>New</i>	E		E	4	7	6.25	4.75	E			6	E	4 *	16
			Automotive Services														
7542	811192	122	Automotive washing and waxing.	6	E	E	4	7 *	E	4.75	E	E	6.5 *	6	5	4 *	21
7549	48848112	123	Automotive road service and towing services	6 *	E	E	4	7 *	E	4.75 *	E	E	6.5 *	6	5	4 *	19
7549	81119	124	Auto service. except repairs, incl. painting & lube	6	E	E	4	7	E *	4.75	E	E	6.5 *	6	5	4 *	25
752	81293	125	Parking lots & garages	E *	E	E	4	7 *	6.25 *	E	E	E	6.5 *	6	5	E	21
7549	811198	126	Automotive rustproofing & undercoating.	6	E *	E *	4	7	E	4.75	E	E	6.5 *	6	5	4 *	25
			Admissions & Amusements														
7948	711212	127	Pari-mutuel racing events.	E *	T *	E	4 *	7	6.25	4.75	6	E	E *	6	5 *	4 *	29
7996	71311	128	Amusement park admission & rides	E *	E	5 *	4 *	7	6.25	4.75	6	E	1.5 *	6	5	4 *	36
7999	71399	129	Billiard parlors	E	E	E *	4	7	6.25 *	4.75	6 *	E	6.5 *	6	5	E	27
793	71395	130	Bowling alleys	E	E	5 *	4 *	7	6.25	4.75	6	E	6.5 *	6	5	E *	27
	51751	131	Cable TV services	E *	7 *	6 *	4	7 *	6.25	6.25 *	6	E	1.5 *	6	5	E	26
	51751	132	Direct Satellite TV	T *	7	6	4	8 *	6.25	6.25 *	6	E	1.5 *	n/a	5 *	E	24
7999	7113	133	Circuses and fairs -- admission and games	E *	E	5 *	4 *	7	6.25	4.75	6	E	1.5 *	6	5	4 *	34
7993	71312	134	Coin operated video games	E	E	E	4 *	E	E *	E	E	E	1.5 *	6	5	E	17
821 822	7112	135	Admission to school and college sports events	E *	E	5 *	E	7 *	E	E	E	E	1.5 *	6 *	5 *	4) & *	22
7997	71391	136	Membership fees in private clubs.	E *	E	5 *	4	7	6.25 *	4.75	6 *	E	E *	6 *	5 *	E	23
792	7111	137	Admission to cultural events	E *	E	5	4	7	6.25 *	4.75	6	E	1.5 *	6	5	4 *	31
7993	71312	138	Pinball and other mechanical amusements	E	E	E	4 *	E	6.25 *	E *	E	E	1.5 *	6	5	E	19
7941	71121	139	Admission to professional sports events	E *	E	5	4 *	7	6.25	4.75	6	E	1.5 *	6	5	4 *	37
783	51212	140	Rental of films and tapes by theaters	E	E	E	E	E	E *	E	E	E *	1.5 *	E	E *	E *	8
784	53223	141	Rental of video tapes for home viewing	6	7 *	6	4	7	6.25	4.75	6	5	6.5 *	6	5	4 *	45
			Professional Services														
872	5412	142	Accounting and bookkeeping	E	E	E	4	E	E	E	E	E	1.5 *	E *	E	E	5
	54131	143	Architects	E	E	E	4	E	E	E	E	E	1.5 *	n/a	E	E	5
81	5411	144	Attorneys	E	E	E	4	E	E	E	E	E	1.5 *	E *	E	E	5
802	6212	145	Dentists	E	E	E	E	E	E	E	E	E	1.5 *	E *	E	E	4
8711	54133	146	Engineers	E	E	E	4	E	E	E	E	E	1.5 *	E *	E	E	5
8713	54137	147	Land surveying	E	E	E	4	E	6.25	E	E	E	1.5 *	6 *	E	E	7
807	6215	148	Medical test laboratories	E	E	E	E	E	E	E	E	E	1.5 *	E *	E	E	4
8059	62311	149	Nursing services out-of-hospital	E	E	E	E	E	E	E	E	E	1.5 *	E	E	E	4
801	6211	150	Physicians	E	E	E	E	E	E	E	E	E	1.5 *	E *	E	E	4
			Leases and Rentals														
7359	5322	151	Personal property, short term (generally)	6	7 *	6 *	4	7	6.25 *	4.75	6	5	6.5 *	6	5	4 *	45
7359	5322	152	Personal property, long term (generally)	6	7 *	6	4	7	6.25 *	4.75	6	5	6.5 *	6	5	4 *	45
7359	532412	153	Bulldozers, draglines and const. mach., short term	6	7 *	6 *	4 *	7	6.25	4.75	6	5	6.5 *	6	5	4 *	45
7359	532412	154	Bulldozers, draglines and const. mach., long term	6	7 *	6 *	4 *	7	6.25	4.75	6	5	6.5 *	6	5	4 *	45
7353	532412	155	Rental of hand tools to licensed contractors.	6	7 *	6	4	7	6.25	4.75	6	5	6.5 *	6	5	4 *	45

Services		PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
	purchased for rental or lease? (Yes/No) please explain													
196	Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.	No *	Yes	Yes *	Yes *	Yes *	Yes *	Yes	Yes	Yes *	Yes *	No *	Yes *	Yes *
197	Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	No	Yes	No *	Yes *	Yes *	Yes *	No *
Totals														
5	Agricultural Services	2	0	0	4	1	2	1	0	0	5	3	3	0
4	Industrial and mining services	0	0	0	4	0	2	2	0	1	4	1	1	0
4	Construction	0	0	0	4	0	3	0	0	0	4	1	0	0
16	Utilities	9	10	4	14	11	12	7	9	1	16	6	11	10
9	Transportation	1	0	0	5	1	3	2	0	0	7	4	2	3
6	Storage	0	0	0	6	1	2	0	0	0	6	6	1	0
8	F.I.R.E.	0	0	0	7	0	2	0	0	0	8	2	0	0
20	Personal services	5	1	6	19	10	10	8	2	3	20	17	11	6
34	Business services	16	6	7	28	7	14	6	5	4	33	27	8	6
8	Computer services	1	3	4	8	3	8	0	2	0	8	4	3	2
5	Automotive services	4	0	0	5	5	1	4	0	0	5	5	5	4
15	Admissions and amusements	1	4	10	13	12	12	11	11	1	13	13	14	6
9	Professional services	0	0	0	5	0	1	0	0	0	9	1	0	0
4	Leases	1	1	2	4	2	1	2	1	4	4	3	3	4
19	Fabrication, repair and installation	15	3	1	18	13	10	15	2	4	16	13	14	16
2	Miscellaneous	0	1	1	2	1	0	0	0	0	0	0	0	1
168	Non-exempt entries	55	29	35	146	67	83	58	32	18	158	106	76	58

States

Note:

This report was organized based on the best classification codes available for use at the time the survey was designed. There are shortcomings in using these NAICS codes however. A solid understanding of how these codes work will help you get the clearest picture of what is -- and what is not -- taxed within a state

NAICS codes classify types of businesses. They do not classify types of goods or services being sold. For example gas stations are not the same as sales of motor fuel.

This survey therefore does not specifically identify the services that are taxed in the participating states. Rather this survey identifies categories of businesses that might provide one or more services that are taxed.

Just because a business category is identified as taxable does not mean that every good or service related to that business is being taxed. Likewise a single taxed good or service might be reflected under several business categories.

The footnotes are important and will enhance your understanding of what is or is not taxable. FTA is planning to re-craft this survey in ways that will allow us to present far more information.

In the meantime however we ask that you recognize that a researcher cannot simply count the number of "taxable" checkmarks under a state and develop an informed impression of a state's taxation of services. You will find that revenue earned by a particular business category is not equivalent to the revenue generated by the sale of any particular service. A state may tax a business category in a small limited way (affecting one or two services) or in a large broad way (affecting many services).