

House Bill 174 Amendment #2

Categories of Services That Would Be Taxed

NOTE: Taken from the website of the U.S. Office of Management and Budget "2007 North American Industry Classification System." The 1997 NAICS codes, which HB 174 specifically cites, are no longer in use. The following list has been updated to properly cross reference the 1997 NAICS codes to the 2007 NAICS codes.

(1) Other warehousing and storage (household and specialty goods) 49319

- Automobile dead storage
- Bonded warehousing (except farm products, general merchandise, refrigerated)
- Bulk petroleum storage
- Document storage and warehousing
- Lumber storage terminals
- Private warehousing and storage (except farm products, general merchandise, refrigerated)
- Public warehousing and storage (except farm products, general merchandise, refrigerated, self storage)
- Warehousing (except farm products, general merchandise, refrigerated)
- Whiskey warehousing

(2) Travel Agent Services 56151

- Travel agencies

(3) Carpet and upholstery cleaning services (56174)

- Carpet cleaning on customers' premises
- Carpet cleaning plants
- Carpet cleaning services
- Cleaning carpets
- Cleaning plants, carpet and rug
- Cleaning rugs
- Cleaning services, carpet and rug
- Furniture cleaning on customers' premises
- Furniture cleaning services
- Rug cleaning plants
- Rug cleaning services
- Upholstery cleaning on customers' premises
- Upholstery cleaning services

(4) Dating Services (8129902)

NOTE: 8129902 is not a valid 2007 or 2002 NAICS code. The NAICS concordance cross references the 1997 code with the current 812990.

812990 All Other Personal Services

- Astrology services
- Baby shoe bronzing services
- Bail bonding services
- Balloon-o-gram services
- Blood pressure testing machine concession operators, coin-operated
- Bondsperson services
- Bootblack parlors
- Check room services
- Coin-operated personal service machine (e.g., blood pressure, locker, photographic, scale, shoeshine) concession operators
- Comfort station operation
- Concierge services
- Consumer buying services
- Credit card notification services (i.e., lost or stolen card reporting)
- Dating services
- Discount buying services
- Escort services, social
- Fortune-telling services
- Genealogical investigation services
- House sitting services
- Introduction services, social
- Lockers, coin-operated, rental
- Numerology services
- Palm reading services
- Party planning services
- Pay telephone equipment concession operators
- Personal fitness trainer
- Personal shopping services
- Photographic machine concession operators, coin-operated
- Phrenology services
- Porter services
- Psychic services
- Rest room operation
- Shoeshine parlors
- Shoeshine services
- Shopping services, personal
- Singing telegram services
- Sitting services, house
- Social escort services

- Telegram services, singing
- Wedding chapels (except churches)
- Wedding planning services

(5) Drycleaning and Laundry, except coin-operated (81232)

- Agents, laundry and drycleaning
- Apparel pressing services
- Bobtailers, laundry and drycleaning
- Cleaners, drycleaning and laundry service (except coin-operated)
- Cleaning and dyeing plants (except rug cleaning plants)
- Collecting and distributing agents, laundry and drycleaning
- Curtain cleaning services
- Drapery cleaning services
- Drop-off and pick-up sites for laundries and drycleaners
- Drycleaner drop-off and pick-up sites
- Drycleaners (except coin-operated)
- Drycleaning plants (except rug cleaning plants)
- Drycleaning services (except coin-operated)
- Fur garment cleaning services
- Garment cleaning (e.g., fur, leather, suede) services
- Hand laundries
- Hat cleaning services
- Laundries (except coin-operated, linen supply, uniform supply)
- Laundry and drycleaning agents
- Laundry drop-off and pick-up sites
- Laundry services (except coin-operated, linen supply, uniform supply)
- Leather garment cleaning services
- Pickup and drop-off sites for drycleaners and laundries
- Pillow cleaning services
- Power laundries, family
- Suede garment cleaning services

(6) Consumer Goods Rental (5322)

532210 Consumer Electronics and Appliances Rental

- Air-Conditioner rental
- Appliance rental
- Camcorder rental
- Consumer electronics rental
- Dryer, clothes, rental
- Photographic equipment rental
- Refrigerator rental
- Stereo equipment rental
- Tape recorder rental

- Television rental
- Video cassette recorder rental
- Video disc player rental
- Video recorder rental
- Video tape player rental

532220 Formal Wear and Costume Rental

- Bridal wear rental
- Clothing rental (except industrial launderer, linen supply)
- Costume rental
- Dress suit rental
- Formal wear rental
- Fur rental
- Gown rental
- Graduation cap and gown rental
- Motion picture wardrobe and costume rental
- Suit rental
- Theatrical wardrobe and costume rental
- Tuxedo rental
- Wardrobe rental

532230 Video Tape and Disc Rental

- Cassette, prerecorded video, rental
- Computer video game rental
- Laser disc, video, rental
- Video disc rental for home electronic equipment (e.g., VCR)
- Video game rental
- Video tape rental for home electronic equipment (e.g., VCR)
- Video tape rental stores

53229 Other Consumer Goods Rental

532291 Home Health Equipment Rental

- Crutches, invalid, rental
- Furniture, home health, rental
- Home health furniture and equipment rental
- Hospital bed rental and leasing (i.e. home use)
- Hospital equipment rental (i.e. home use)
- Hospital furniture and equipment rental (i.e. home use)
- Invalid equipment rental (i.e., home use)
- Oxygen equipment rental (i.e. home use)
- Walker, invalid, rental
- Wheel chair rental

532292 Recreational Goods Rental

- Beach chair rental
- Beach umbrella rental
- Bicycle rental
- Boat rental, pleasure
- Canoe rental
- Exercise equipment rental
- Golf cart rental
- Houseboat rental
- Moped rental
- Motorcycle rental
- Personal watercraft rental
- Pleasure boat rental
- Recreational goods rental
- Rowboat rental
- Sailboat rental
- Ski equipment rental
- Snow ski equipment rental
- Sporting goods rental
- Sports equipment rental
- Surfboard rental
- Tent, camping, rental
- Water ski rental
- Yacht rental without crew

532299 All Other Consumer Goods Rental

- Carpet and rug, residential, rental
- Furniture (i.e., residential) rental centers
- Furniture, residential, rental or leasing
- Musical instrument rental
- Party (i.e., banquet) equipment rental
- Party rental supply centers
- Piano rental
- Rug and carpet rental
- Silverware rental
- Table and banquet accessory rental
- Tableware rental
- Tent, party, rental

(7) Health clubs, tanning parlors, reducing salons (81219)

812191 Diet and Weight Reducing Centers

- Diet centers, non-medical
- Diet workshops
- Weight loss centers, non-medical
- Weight reducing centers, non-medical

812199 Other Personal Care Services

- Baths, steam or Turkish
- Color consulting services (i.e., personal care services)
- Day spas
- Depilatory (i.e., hair removal) salons
- Ear piercing services
- Electrolysis (i.e., hair removal) salons
- Hair removal (i.e., depilatory, electrolysis) services
- Hair replacement services (except by offices of physicians)
- Hair weaving services
- Make-up salons, permanent
- Massage parlors
- Saunas
- Scalp treating services
- Steam baths
- Sun tanning salons
- Tanning salons
- Tattoo parlors
- Turkish bathhouses
- Turkish baths

(8) Linen Supply (812331)

- Apron supply services
- Bed linen supply services
- Coat (e.g., barber's, beautician's, doctor's, nurse's) supply services
- Cooperative hospital laundries (i.e., linen supply services)
- Diaper supply services
- Gown (e.g., doctors, nurses, hospital, beauticians) supply services
- Laundries, linen and uniform supply
- Laundry services, linen supply
- Linen supply services
- Table linen supply services
- Towel (except shop, wiping) supply services
- Uniform (except industrial) supply services

(9) Interior Design Services (541410)

- Decorating consulting services, interior
- Interior decorating consultant services
- Interior decorating consulting services
- Interior design consulting services
- Interior design services
- Interior designer services

(10) Other business services, including copy shops (561439)

- Blueprinting services
- Business service centers (except private mail centers)
- Business service centers (except private mail centers) providing range of office support services (except printing)
- Copy centers (except combined with printing services)
- Copy shops (except combined with printing services)
- Document copying services (except combined with printing services)
- Document duplicating services (except combined with printing services)
- Photocopying services (except combined with printing services)
- Reprographic services

(11) Bowling Centers (713950)

- Bowling alleys
- Bowling centers
- Candle pin bowling alleys
- Candle pin bowling centers
- Duck pin bowling alleys
- Duck pin bowling centers
- Five pin bowling centers
- Ten pin bowling alleys
- Ten pin bowling centers

(12) Coin operated video games and pinball machines (71312)

- Amusement arcades
- Amusement device (except gambling) parlors, coin-operated
- Amusement devices (except gambling) operated in own facilities
- Arcades, amusement
- Electronic game arcades
- Family fun centers
- Indoor play areas
- Pinball arcades
- Video game arcades (except gambling)

(13) Membership fees in private clubs (713910)

- Country clubs
- Golf and country clubs
- Golf courses (except miniature, pitch-n-putt)

(14) Admission to spectator sports (excluding horse tracks) (7112)

711211 Sports Teams and Clubs

- Baseball clubs, professional or semiprofessional
- Baseball teams, professional or semiprofessional
- Basketball clubs, professional or semiprofessional
- Basketball teams, professional or semiprofessional
- Boxing clubs, professional or semiprofessional
- Football clubs, professional or semiprofessional
- Football teams, professional or semiprofessional
- Hockey clubs, professional or semiprofessional
- Hockey teams, professional or semiprofessional
- Ice hockey clubs, professional or semiprofessional
- Jai alai teams, professional or semiprofessional
- Major league baseball clubs
- Minor league baseball clubs
- Professional baseball clubs
- Professional football clubs
- Professional sports clubs
- Roller hockey clubs, professional or semiprofessional
- Semiprofessional baseball clubs
- Semiprofessional football clubs
- Semiprofessional sports clubs
- Soccer clubs, professional or semiprofessional
- Soccer teams, professional or semiprofessional
- Sports clubs, professional or semiprofessional
- Sports teams, professional or semiprofessional

711212 Racetracks

- Automobile racetracks
- Dog racetracks
- Drag strips
- Greyhound dog racetracks
- Harness racetracks
- Horse racetracks

- Motorcycle racetracks
- Racetracks (e.g., automobile, dog, horse)
- Snowmobile racetracks
- Speedways
- Stock car racetracks
- Thoroughbred racetracks

711219 Other Spectator Sports

- Athletes, amateur, independent
- Athletes, independent (i.e., participating in live sports events)
- Automobile racing teams
- Boxers, independent professional
- Dog owners, race (i.e., racing dogs)
- Dog racing kennels
- Drivers, harness or race car
- Figure skaters, independent
- Golfers, independent professional (i.e., participating in sports events)
- Harness drivers
- Horse racing stables
- Jockeys, horse racing
- Kennels, dog racing
- Motorcycle racing teams
- Professional athletes, independent (i.e., participating in sports events)
- Race car drivers
- Race car owners (i.e., racing cars)
- Race dog owners (i.e., racing dogs)
- Racehorse owners (i.e., racing horses)
- Racehorse trainers
- Racehorse training
- Racing stables, horse
- Racing teams (e.g., automobile, motorcycle, snowmobile)
- Referees and umpires
- Skiers, independent (i.e., participating in sports events)
- Snowmobile racing teams
- Sports professionals, independent (i.e., participating in sports events)
- Sports trainers, independent
- Stables, horse racing
- Stock car racing teams
- Tennis professionals, independent (i.e., participating in sports events)
- Training race dogs
- Training racehorses
- Wrestlers, independent professional

(15) Admission to Cultural Events (711)

711110 Theater Companies and Dinner Theaters

- Broadway theaters
- Burlesque companies
- Comedy troupes
- Community theaters
- Dinner theaters
- Improvisational theaters
- Mime theaters
- Musical theater companies or groups
- Musical theater productions, live
- Opera companies
- Puppet theaters
- Repertory companies, theatrical
- Road companies, theatrical
- Stock companies, theatrical
- Summer theaters
- Theater companies (except dance)
- Theater companies (except dance), amateur
- Theaters, dinner
- Theaters, live theatrical production (except dance)
- Theaters, musical
- Theatrical repertory companies
- Theatrical road companies
- Theatrical stock companies
- Vaudeville companies

711120 Dance Companies

- Ballet companies
- Ballet productions, live theatrical
- Classical dance companies
- Contemporary dance companies
- Dance companies
- Dance productions, live theatrical
- Dance theaters
- Dance troupes
- Folk dance companies
- Interpretive dance companies
- Jazz dance companies
- Modern dance companies
- Tap dance companies
- Theater companies, dance
- Theaters, dance

- Theatrical dance productions, live

711130 Musical Groups and Artists

- Bands
- Bands, dance
- Bands, musical
- Chamber musical groups
- Chamber orchestras
- Choirs
- Classical musical artists, independent
- Classical musical groups
- Concert artists, independent
- Country musical artists, independent
- Country musical groups
- Dance bands
- Drum and bugle corps (i.e., drill teams)
- Ensembles, musical
- Jazz musical artists, independent
- Jazz musical groups
- Musical artists, independent
- Musical groups (except musical theater groups)
- Musical productions (except musical theater productions), live
- Musicians, independent
- Opera singers, independent
- Orchestras
- Popular musical artists, independent
- Popular musical groups
- Rock musical artists, independent
- Rock musical groups
- Singers, independent
- Soloists, independent musical
- Symphony orchestras
- Vocalists, independent

711190 Other Performing Arts Companies

- Carnival traveling shows
- Circus companies
- Circuses
- Ice skating companies
- Ice skating shows
- Magic shows
- Traveling shows, carnival

71121 Spectator Sports

711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities

- Agricultural fair managers without facilities
- Agricultural fair organizers without facilities
- Agricultural fair promoters without facilities
- Air show managers without facilities
- Air show organizers without facilities
- Air show promoters without facilities
- Arts event managers without facilities
- Arts event organizers without facilities
- Arts event promoters without facilities
- Arts festival managers without facilities
- Arts festival organizers without facilities
- Arts festival promoters without facilities
- Beauty pageant managers without facilities
- Beauty pageant organizers without facilities
- Beauty pageant promoters without facilities
- Booking agencies, theatrical (except motion picture)
- Boxing event managers without facilities
- Boxing event organizers without facilities
- Boxing event promoters without facilities
- Concert booking agencies
- Concert managers without facilities
- Concert organizers without facilities
- Concert promoters without facilities
- Dance festival managers without facilities
- Dance festival organizers without facilities
- Dance festival promoters without facilities
- Ethnic festival managers without facilities
- Ethnic festival organizers without facilities
- Ethnic festival promoters without facilities
- Fair managers without facilities, agricultural
- Fair organizers without facilities, agricultural
- Fair promoters without facilities
- Fair promoters without facilities, agricultural
- Festival managers without facilities
- Festival of arts managers without facilities
- Festival of arts organizers without facilities
- Festival of arts promoters without facilities
- Festival organizers without facilities
- Festival promoters without facilities
- Heritage festival managers without facilities
- Heritage festival organizers without facilities
- Heritage festival promoters without facilities

- Horse show managers without facilities
- Horse show organizers without facilities
- Horse show promoters without facilities
- Managers of agricultural fairs without facilities
- Managers of arts events without facilities
- Managers of festivals without facilities
- Managers of live performing arts productions (e.g., concerts) without facilities
- Managers of sports events without facilities
- Music festival managers without facilities
- Music festival organizers without facilities
- Music festival promoters without facilities
- Organizers of agricultural fairs without facilities
- Organizers of arts events without facilities
- Organizers of festivals without facilities
- Organizers of live performing arts productions (e.g., concerts) without facilities
- Organizers of sports events without facilities
- Professional sports promoters without facilities
- Promoters of agricultural fairs without facilities
- Promoters of arts events without facilities
- Promoters of festivals without facilities
- Promoters of live performing arts productions (e.g., concerts) without facilities
- Promoters of sports events without facilities
- Rodeo managers without facilities
- Rodeo organizers without facilities
- Rodeo promoters without facilities
- Sports event managers without facilities
- Sports event organizers without facilities
- Sports event promoters without facilities
- Theater festival managers without facilities
- Theater festival organizers without facilities
- Theater festival promoters without facilities
- Theatrical booking agencies (except motion picture)
- Theatrical production managers without facilities
- Theatrical production organizers without facilities
- Theatrical production promoters without facilities
- Wrestling event managers without facilities
- Wrestling event organizers without facilities
- Wrestling event promoters without facilities

711410 Agents & Managers for Artists, Athletes, Entertainers, and Other Public Figures

- Agents, artists'
- Agents, authors'
- Agents, celebrities'
- Agents, entertainers'

- Agents, modeling
- Agents, public figures'
- Agents, sports figures'
- Agents, talent
- Agents, theatrical talent
- Artists' agents or managers
- Authors' agents or managers
- Celebrities' agents or managers
- Entertainers' agents or managers
- Literary agents
- Management agencies for artists, entertainers, and other public figures
- Managers, authors'
- Managers, celebrities'
- Managers, entertainers'
- Managers, public figures'
- Managers, sports figures'
- Modeling agents
- Models' agents or managers
- Public figures' agents or managers
- Speakers' bureaus
- Sports figures' agents or managers
- Talent agencies
- Talent agents
- Theatrical talent agents

711510 Independent Artists, Writers, and Performers

- Actors, independent
- Actresses, independent
- Animated cartoon artists, independent
- Announcers, independent radio and television
- Art restorers, independent
- Artists (except commercial, musical), independent
- Artists (i.e., painters), independent
- Authors, independent
- Ballet dancers, independent
- Cameramen, independent (freelance)
- Cartoonists, independent
- Celebrity spokespersons, independent
- Choreographers, independent
- Cinematographers, independent
- Comedians, independent
- Composers, independent
- Conservators (i.e., art, artifact restorers), independent
- Costume designers, independent theatrical

- Dancers, independent
- Directors (i.e., film, motion picture, music, theatrical), independent
- Directors, independent motion picture
- Directors, independent music
- Disc jockeys, independent
- Entertainers, independent
- Ethnic dancers, independent
- Film actors, independent
- Film producers, independent
- Folk dancers, independent
- Ghost writers, independent
- Interpretive dancers, independent
- Jazz dancers, independent
- Journalists, independent (freelance)
- Lighting technicians, theatrical, independent
- Magicians, independent
- Models, independent
- Motion picture directors, independent
- Motion picture producers, independent
- Motivational speakers, independent
- Music arrangers, independent
- Music directors, independent
- Newspaper columnists, independent (freelance)
- Orchestra conductors, independent
- Painters (i.e., artists), independent
- Painting restorers, independent
- Performers (i.e., entertainers), independent
- Performing artists, independent
- Photographers, independent artistic
- Photojournalists, independent (freelance)
- Playwrights, independent
- Poets, independent
- Political cartoonists, independent
- Producers, independent
- Radio commentators, independent
- Record producers, independent
- Recording technicians, independent
- Reporters, independent (freelance)
- Scenery designers, independent theatrical
- Screenplay writers, independent
- Script writers, independent
- Sculptors, independent
- Set designers, independent theatrical
- Sketch artists, independent
- Song writers, independent

- Speakers, independent
- Special effect technicians, independent
- Sports announcers, independent
- Stage set (e.g., concert, motion picture, television) erecting and dismantling, independent
- Standup comedians, independent
- Storytellers, independent
- Taxidermists, independent
- Technical writers, independent
- Television producers, independent
- Wildlife artists, independent
- Writers of advertising copy, independent
- Writers, independent (freelance)

(16) Billiard Parlors (71399)

713990 All Other Amusement and Recreation Industries

- Amateur sports teams, recreational
- Amusement device (except gambling) concession operators (i.e., supplying and servicing in others' facilities)
- Amusement ride concession operators (i.e., supplying and servicing in others' facilities)
- Archery ranges
- Athletic clubs (i.e., sports teams) not operating sports facilities, recreational
- Aviation clubs, recreational
- Ballrooms
- Baseball clubs, recreational
- Basketball clubs, recreational
- Bathing beaches
- Beach clubs, recreational
- Beaches, bathing
- Billiard parlors
- Billiard rooms
- Boating clubs without marinas
- Boccie ball courts
- Bowling leagues or teams, recreational
- Boxing clubs, recreational
- Boys' day camps (except instructional)
- Bridge clubs, recreational
- Camps (except instructional), day
- Canoeing, recreational
- Carnival ride concession operators (i.e., supplying and servicing in others' facilities)
- Coin-operated nongambling amusement device concession operators (i.e., supplying and servicing in others' facilities)
- Concession operators, amusement device (except gambling) and ride
- Curling facilities
- Dance halls

- Discotheques (except those serving alcoholic beverages)
- Driving ranges, golf
- Fireworks display services
- Fishing clubs, recreational
- Fishing guide services
- Fishing piers
- Flying clubs, recreational
- Football clubs, recreational
- Galleries, shooting
- Girls' day camps (except instructional)
- Go-cart raceways (i.e., amusement rides)
- Go-cart tracks (i.e., amusement rides)
- Golf courses, miniature
- Golf courses, pitch-n-putt
- Golf driving ranges
- Golf practice ranges
- Guide services (i.e., fishing, hunting, tourist)
- Guide services, fishing
- Guide services, hunting
- Guide services, tourist
- Gun clubs, recreational
- Hockey clubs, recreational
- Hockey teams, recreational
- Horse rental services, recreational saddle
- Horseback riding, recreational
- Hunting clubs, recreational
- Hunting guide services
- Ice hockey clubs, recreational
- Jukebox concession operators (i.e., supplying and servicing in others' facilities)
- Kayaking, recreational
- Lawn bowling clubs
- Miniature golf courses
- Mountain hiking, recreational
- Nightclubs without alcoholic beverages
- Nudist camps without accommodations
- Observation towers
- Outdoor adventure operations (e.g., white water rafting) without accommodations
- Pack trains (i.e., trail riding), recreational
- Para sailing, recreational
- Picnic grounds
- Pinball machine concession operators (i.e., supplying and servicing in others' facilities)
- Ping pong parlors
- Pool halls
- Pool parlors
- Pool rooms

- Racetracks, slot car (i.e., amusement devices)
- Raceways, go-cart (i.e., amusement rides)
- Recreational camps without accommodations
- Recreational day camps (except instructional)
- Recreational sports clubs (i.e., sports teams) not operating sports facilities
- Recreational sports teams and leagues
- Riding clubs, recreational
- Riding stables
- Rifle clubs, recreational
- River rafting, recreational
- Rowing clubs, recreational
- Saddle horse rental services, recreational
- Sailing clubs without marinas
- Sea kayaking, recreational
- Shooting clubs, recreational
- Shooting galleries
- Shooting ranges
- Skeet shooting facilities
- Slot car racetracks (i.e., amusement devices)
- Snowmobiling, recreational
- Soccer clubs, recreational
- Sports clubs (i.e., sports teams) not operating sports facilities, recreational
- Sports teams and leagues, recreational or youth
- Stables, riding
- Summer day camps (except instructional)
- Tourist guide services
- Trail riding, recreational
- Trampoline facilities, recreational
- Trapshooting facilities, recreational
- Waterslides (i.e., amusement rides)
- White water rafting, recreational
- Yacht clubs without marinas
- Youth sports leagues or teams

(17) Scenic and sightseeing transportation (487)

487110 Scenic and Sightseeing Transportation, Land

- Buses, scenic and sightseeing operation
- Cable car, land, scenic and sightseeing operation
- Carriage, horse-drawn, operation
- Cog railway, scenic and sightseeing, operation
- Horse-drawn carriage operation
- Monorail, scenic and sightseeing, operation
- Railroad transportation, scenic and sightseeing
- Railroad, scenic and sightseeing, operation

- Railway transportation, scenic and sightseeing
- Scenic and sightseeing excursions, land
- Sightseeing bus operation
- Sightseeing operation, human-drawn vehicle
- Steam train excursions
- Tour bus, scenic and sightseeing, operation
- Tracked vehicle sightseeing operation
- Trolley, scenic and sightseeing, operation

487210 Scenic and Sightseeing Transportation, Water

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water. The services provided are usually local and involve same-day return to place of origin.

- Airboat (i.e., swamp buggy) operation
- Boat, fishing charter, operation
- Charter fishing boat operation
- Dinner cruises
- Excursion boat operation
- Fishing boat charter operation
- Harbor sightseeing tours
- Hovercraft sightseeing operation
- Scenic and sightseeing excursions, water
- Sightseeing boat operation
- Swamp buggy operation
- Whale watching excursions

487990 Scenic and Sightseeing Transportation, Other

- Aerial cable car, scenic and sightseeing, operation
- Aerial tramway, scenic and sightseeing, operation
- Glider excursions
- Helicopter ride, scenic and sightseeing, operation
- Hot air balloon ride, scenic and sightseeing, operation
- Scenic and sightseeing excursions, aerial
- Tramway, aerial, scenic and sightseeing operation

(18) Taxi and Limousine Services (4853)

485310 Taxi Service

- Cab (i.e., taxi) services
- Taxicab dispatch services
- Taxicab fleet operators
- Taxicab organizations
- Taxicab owner-operators
- Taxicab services

485320 Limousine Service

- Automobile rental with driver (except shuttle service, taxis)
- Hearse rental with driver
- Limousine services (except shuttle services)
- Limousines for hire with driver (except taxis)
- Luxury automobiles for hire with driver (except taxis)
- Passenger limousine rental with driver (except shuttle service, taxi)
- Passenger van rental with driver (except shuttle service, taxi)

(19) Unscheduled chartered passenger air transportation (481211)

- Air passenger carriers, nonscheduled
- Air taxi services
- Aircraft charter services, passenger
- Charter air passenger services
- Helicopter passenger carriers (except scenic, sightseeing), nonscheduled
- Nonscheduled air passenger transportation
- Passenger air transportation, nonscheduled
- Passenger carriers, air, nonscheduled

(20) Motion picture theaters, except drive-in theaters (512131)

- Cinemas
- Film festivals exhibitors
- Motion picture exhibition
- Motion picture exhibitors for airlines
- Motion picture exhibitors, itinerant
- Motion picture theaters, indoor
- Movie theaters (except drive-in)
- Theaters, motion picture (except drive-in)
- Theaters, motion picture, indoor

(21) Pet Grooming (81291)

- Animal grooming services
- Animal shelters
- Boarding services, pet
- Dog pounds
- Grooming services, animal
- Guard dog training services
- Guide dog training services
- Kennels, pet boarding
- Obedience training services, pet
- Pet boarding services
- Pet grooming services
- Pet sitting services
- Pet training services
- Sitting services, pet

(22) Landscaping services (including lawn care) (56173)

- Arborist services
- Cemetery plot care services
- Fertilizing lawns
- Garden maintenance services
- Hydroseeding services (e.g., decorative, erosion control purposes)
- Landscape care and maintenance services
- Landscape contractors (except construction)
- Landscape installation services
- Landscaping services (except planning)
- Lawn care services (e.g., fertilizing, mowing, seeding, spraying)
- Lawn fertilizing services
- Lawn maintenance services
- Lawn mowing services
- Lawn seeding services
- Lawn spraying services
- Line slash (i.e., rights of way) maintenance services
- Maintenance of plants and shrubs in buildings
- Mowing services (e.g., highway, lawn, road strip)
- Ornamental tree and shrub services
- Plant and shrub maintenance in buildings
- Plant maintenance services
- Pruning services, ornamental tree and shrub
- Seasonal property maintenance services (i.e., snow plowing in winter, landscaping during other seasons)
- Seeding lawns

- Shrub services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming)
- Snow plowing services combined with landscaping services (i.e., seasonal property maintenance services)
- Sod laying services
- Spraying lawns
- Tree and brush trimming, overhead utility line
- Tree pruning services
- Tree removal services
- Tree services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming)
- Tree surgery services
- Tree trimming services
- Tropical plant maintenance services
- Turf (except artificial) installation services
- Weed control and fertilizing services (except crop)

(23) Income from intrastate transportation of persons (485)

485111 Mixed Mode Transit Systems

- Commuter transit systems, mixed mode (e.g., bus, commuter rail, subway combination)
- Local transit systems, mixed mode (e.g., bus, commuter rail, subway combinations)
- Mixed mode transit systems (e.g., bus, commuter rail, subway combinations)
- Suburban transit systems, mixed mode (e.g., bus, commuter rail, subway combinations)
- Transit systems, mixed mode (e.g., bus, commuter rail, subway combinations)
- Urban transit systems, mixed mode (e.g., bus, commuter rail, subway combinations)

485112 Commuter Rail Systems

- Commuter rail systems (except mixed mode)
- Local passenger rail systems (except mixed mode)
- Rail transportation (except mixed mode), commuter
- Railway systems (except mixed mode), commuter
- Suburban commuter rail systems (except mixed mode)
- Urban commuter rail systems (except mixed mode)

485113 Bus and Other Motor Vehicle Transit Systems

- Bus line, local (except mixed mode)
- Bus services, urban and suburban (except mixed mode)
- Bus transit systems (except mixed mode)
- City bus services (except mixed mode)
- Commuter bus operation (except mixed mode)
- Local bus services (except mixed mode)
- Suburban bus line services (except mixed mode)
- Urban bus line services (except mixed mode)

485119 Other Urban Transit Systems

- Cable car systems (except mixed mode), commuter
- Light rail systems (except mixed mode), commuter
- Monorail transit systems (except mixed mode), commuter
- Street railway systems (except mixed mode), commuter
- Subway systems (except mixed mode), commuter
- Tramway systems (except mixed mode), commuter
- Trolley systems (except mixed mode), commuter

485210 Interurban and Rural Bus Transportation

- Bus line operation, intercity
- Intercity bus line operation
- Interstate bus line operation
- Interurban bus line operation
- Motor coach operation, interurban and rural
- Rural bus services

485310 Taxi Service

- Cab (i.e., taxi) services
- Taxicab dispatch services
- Taxicab fleet operators
- Taxicab organizations
- Taxicab owner-operators
- Taxicab services

485320 Limousine Service

- Automobile rental with driver (except shuttle service, taxis)
- Hearse rental with driver
- Limousine services (except shuttle services)
- Limousines for hire with driver (except taxis)
- Luxury automobiles for hire with driver (except taxis)
- Passenger limousine rental with driver (except shuttle service, taxi)
- Passenger van rental with driver (except shuttle service, taxi)

485410 School and Employee Bus Transportation

- Bus operation, school and employee
- Employee bus services
- School bus services

485510 Charter Bus Industry

- Bus charter services (except scenic, sightseeing)
- Charter bus services (except scenic, sightseeing)

48599 Other Transit and Ground Passenger Transportation

- Handicapped passenger transportation services
- Paratransit transportation services
- Senior citizens transportation services
- Special needs passenger transportation services

485999 All Other Transit and Ground Passenger Transportation

- Airport limousine services (i.e., shuttle)
- Airport shuttle services
- Car pool operation
- Shuttle services (except employee bus)
- Vanpool operation

(24) Mini storage (53113)

- Lessors of miniwarehouses
- Lessors of self storage units
- Miniwarehouse rental or leasing
- Real estate rental or leasing of miniwarehouses and self-storage units
- Self-storage unit rental or leasing
- Self-storage warehousing
- U-lock storage
- Warehousing, self storage

(25) Household goods storage (49311)

- Bonded warehousing, general merchandise
- General warehousing and storage
- Private warehousing and storage, general merchandise
- Public warehousing and storage (except self storage), general merchandise
- Warehousing (including foreign trade zones), general merchandise
- Warehousing and storage, general merchandise

(26) Cold Storage (493120)

- Bonded warehousing, refrigerated
- Cold storage locker services
- Cold storage warehousing
- Farm product warehousing and storage, refrigerated
- Fur storage warehousing for the trade

- Private warehousing and storage, refrigerated
- Public warehousing and storage, refrigerated
- Refrigerated warehousing
- Warehousing, refrigerated

(28) Marina Service (docking, storage, cleaning, repair) (71393)

- Boating clubs with marinas
- Marinas
- Marine basins, operation of
- Sailing clubs with marinas
- Yacht basins
- Yacht clubs with marinas

(29) Marine Towing Service (including tugboats) (48833)

- Cargo salvaging, marine
- Docking and undocking marine vessel services
- Harbor tugboat services
- Marine salvaging services
- Marine vessel traffic reporting services
- Piloting services, water transportation
- Radio beacon (i.e., ship navigation) services
- Tugboat services, harbor operation

(30) Gift and Package Wrapping Service (5619)

561910 Packaging and Labeling Services

- Apparel folding and packaging services
- Blister packaging services
- Cosmetic kit assembling and packaging services
- Folding and packaging services, textile and apparel
- Gift wrapping services
- Kit assembling and packaging services
- Labeling services
- Mounting merchandise on cards
- Packaging services (except packing and crating for transportation)
- Product sterilization and packaging services
- Shrink wrapping services
- Skin blister packaging services
- Textile folding and packaging services

561920 Convention and Trade Show Organizers

- Automobile show managers
- Automobile show organizers
- Automobile show promoters
- Convention managers
- Convention organizers
- Convention promoters
- Convention services
- Craft fair managers
- Craft fair organizers
- Craft fair promoters
- Flower show managers
- Flower show organizers
- Flower show promoters
- Home show managers
- Home show organizers
- Home show promoters
- Managers, convention
- Managers, trade fair or show
- Promoters of conventions with or without facilities
- Promoters of trade fairs or shows with or without facilities
- Trade fair managers
- Trade fair organizers
- Trade fair promoters
- Trade show managers
- Trade show organizers
- Trade show promoters

561990 All Other Support Services

- Auctioneers, independent
- Bartering services
- Bottle exchanges
- Cloth cutting, bolting, or winding for the trade
- Coin pick-up services, parking meter
- Coupon processing services
- Coupon redemption services (i.e., clearinghouse)
- Diving services on a contract or fee basis
- Document shredding services
- Electrical meter reading services, contract
- Fire fighting services as a commercial activity
- Flagging (i.e., traffic control) services
- Float decorating services
- Gas meter reading services, contract
- Inventory computing services

- Inventory taking services
- License issuing services (except government), motor vehicle
- Locating underground utility lines prior to digging
- Lumber grading services
- Meter reading services, contract
- Motor vehicle license issuing services, private franchise
- Printing brokers
- Private volunteer fire fighting
- Tape slitting (e.g., cutting plastic or leather into widths) for the trade
- Textile cutting services
- Trading stamp promotion and sale to stores
- Trading stamp redemption services

(30) Laundry and dry cleaning services, coin-operated (81231)

- Automatic laundries, coin-operated
- Coin-operated drycleaners and laundries
- Coin-operated laundry and drycleaning routes (i.e., concession operators)
- Drycleaning machine routes (i.e., concession operators), coin-operated or similar self-service
- Drycleaning services, coin-operated or similar self-service
- Launderettes
- Laundries, coin-operated or similar self-service
- Laundromats
- Laundry machine routes (i.e., concession operators), coin-operated or similar self-service
- Laundry services, coin-operated or similar self-service
- Self-service drycleaners and laundries

(31) Other services to buildings and dwellings (56179)

- Building exterior cleaning services (except sand blasting, window cleaning)
- Chimney cleaning services
- Chimney sweep (i.e., cleaning) services
- Cleaning (e.g., power sweeping, washing) driveways and parking lots
- Cleaning building exteriors (except sand blasting, window cleaning)
- Cleaning swimming pools
- Drain cleaning services
- Driveway cleaning (e.g., power sweeping, washing) services
- Duct cleaning services
- Gutter cleaning services
- Lighting maintenance services (e.g., bulb and fuse replacement and cleaning)
- Parking lot cleaning (e.g., power sweeping, washing) services
- Power washing building exteriors
- Pressure washing (e.g., buildings, decks, fences)

- Snow plowing driveways and parking lots (i.e., not combined with any other service)
- Steam cleaning building exteriors
- Swimming pool cleaning and maintenance services
- Ventilation duct cleaning services

(32) Water softening and conditioning (5619902)

5619902 is not a current NAICS code. The concordance to 1997 references the 2007 section 561990.

- See Listing Above

(33) Internet Service Providers (518111)

518111 is not a valid 2007 NAICS code. The concordance states that the 1997 version is the same as the 2002 version. The 2002 version follows:

- Internet service providers, using own operated wired telecommunications infrastructure (e.g., cable, DSL)
- On-line access service providers, using own operated wired telecommunications infrastructure
- Wireless Internet service providers, except satellite
- Dial-up Internet service providers, using client-supplied telecommunications connections
- Internet service providers, using client-supplied telecommunications (e.g., dial-up ISPs)
- On-line access service providers, using client-supplied telecommunications (e.g., dial-up ISPs)

(34) Short Term Auto Rental (532111)

- Automobile rental
- Car rental
- Car rental agencies
- Hearse rental
- Limousine rental without driver
- Luxury automobile rental
- Passenger car rental
- Passenger van rental
- Passenger van rental agencies
- Sport utility vehicle rental
- Van (passenger) rental

(35) Information Services (519190)

- Clipping services, news
- News clipping services
- Press clipping services
- Stock photo agencies
- Telephone-based recorded information services
- Title search services (except real estate)

(36) Amusement Park admission and rides (713110)

- Amusement parks (e.g., theme, water)
- Parks (e.g., theme, water), amusement
- Piers, amusement
- Theme parks, amusement
- Water parks, amusement

(37) Circuses and fairs --admission and games (7113)

NOTE: No current NAICS code. However, this category would already be covered under "(15) Admission to cultural events" which includes circuses, carnivals and traveling shows.

(38) Cable and other program distribution (5175)

- Cable program distribution operators
- Cable TV providers (except networks)
- Closed circuit television (CCTV) services
- Direct broadcast satellite (DBS) services
- Direct-to-home satellite system (DTH) services
- Multichannel multipoint distribution services (MMDS)
- Music program distribution, cable or satellite
- Satellite master antenna television service (SMATV)
- Satellite television distribution systems
- Television operations, closed circuit

(39) Rental of video tapes for home viewing (53223)

- Cassette, prerecorded video, rental
- Computer video game rental
- Laser disc, video, rental
- Video disc rental for home electronic equipment (e.g., VCR)
- Video game rental
- Video tape rental for home electronic equipment (e.g., VCR)
- Video tape rental stores