

Services Index
Michigan Department of Treasury
November 1, 2007

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Actuarial Consulting Services, (except insurance actuarial services)	541612	Taxable
Administrative Management Consulting Services	541611	Taxable
Administrative Management Services	561110	Taxable
Advertising Direct Mail Services	541860	Exempt
Advertising Display Services	541850	Exempt
Advertising Material Services, creating	541850	Exempt
Advertising Material Services, displaying	541850	Exempt
Aerial Cable Car Services, scenic and sightseeing	487990	Taxable
Aerial Tramway Services, scenic and sightseeing	487990	Taxable
Aerosol Packaging Services	325998	Exempt
Agricultural Consulting Services	541690	Taxable
Agrology Consulting Services	541690	Taxable
Agronomy Consulting Services	541690	Taxable
Air Courier Services, parcels	492110	Taxable
Airboat Services, (i.e., swamp buggy)	487210	Taxable
Aircraft Janitorial Services	561720	Taxable
Airline Reservation Services	561599	Taxable
Airline Ticket Services	561599	Taxable
Alarm System Monitoring Services	561621	Taxable
Alarm Systems Sales Combined with Installation, Repair, or Monitoring Services	561621	Taxable
Alcoholic Beverage Delivery Services	492210	Taxable
Alpine Skiing Services, without accommodations	713920	Taxable
Amusement and Recreation Industries Services, all other	713990	Taxable
Amusement Park Ride Services	713110	Exempt
Apparel Folding and Packaging Services	561910	Taxable
Arborist Services	561730	Taxable
Architectural Design Services	541310	Exempt
Architectural Services	541310	Exempt
Armored Car Services	561613	Taxable
Art Services, commercial	541430	Taxable
Art Services, graphic	541430	Taxable
Artist Services, independent commercial	541430	Taxable
Artist Services, independent graphic	541430	Taxable
Artist Services, independent medical	541430	Taxable
Artist Services, independent, noncommercial	711510	Exempt
Astrology Services	812990	Taxable
Automobile Club Services, (enthusiasts' clubs)	813410	Exempt
Automobile Club, Road and Travel Services	561599	Taxable
Automobile Industrial Design Services	541420	Taxable
Automobile Rental Services with Driver (except shuttle service, taxis)	485320	Taxable
Automobile Show Manager/Organizer/Promoter Services	561920	Taxable
Automobile Dead Storage Services	493190	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Baby Shoe Bronzing Services	812990	Taxable
Bail Bonding Services	812990	Taxable
Balloon-O-Gram Services	812990	Taxable
Barber School Services, training	61151	Exempt
Bath Services, steam or turkish	812199	Taxable
Beautician Services	812112	Taxable
Benefit Consulting Services	541612	Taxable
Bicycle Courier Services	492210	Taxable
Billing and Recordkeeping Services	561110	Taxable
Biological Consulting Services	541690	Taxable
Blister Packaging Services	561910	Taxable
Blood Pressure Testing Machine Services, Coin-Operated	812990	Taxable
Blueprinting Services	561439	Taxable
Boat, Fishing Charter, Services	487210	Taxable
Boat Excursion Services	487210	Taxable
Boat Rental Services	532292	Exempt
Boat Storage Services, at marina	493190	Taxable
Body or Ear Piercing Services	8121	Taxable
Bodyguard Services	561612	Taxable
Bonded Warehousing Services (except farm products, general merchandise, refrigerated)	493190	Taxable
Bonded Warehousing Services, farm products (except refrigerated)	493130	Taxable
Bonded Warehousing Services, general merchandise	493110	Taxable
Bondsperson Services	812990	Taxable
Bootblack Services	812990	Taxable
Breeding Consulting Services, livestock	541690	Taxable
Building Cleaning Services, interior janitorial	561720	Taxable
Bulk Mail Services (transportation on a contract basis)	4841	Exempt
Bulk Petroleum Storage Services	493190	Taxable
Burglar Alarm Monitoring Services	561621	Taxable
Burglar Alarm Sales Combined with Installation, Repair, or Monitoring Services	561621	Taxable
Bus Ticket Services	561599	Taxable
Bus Transportation Services, inter urban and rural	485210	Exempt
Bus Transportation Services, intercity and rural bus transportation	485210	Exempt
Bus Services, scenic and sightseeing	487110	Taxable
Business Management Consulting Services	541611	Taxable
Business Management Services	561110	Taxable
Business Service Center, services	56143	Taxable
Buying Services, consumer	No Code	Taxable
Buying Services, discount	812990	Taxable
Business Start-Up Consulting Services	541611	Taxable
Bicycle Repair and Maintenance Shops without retailing new bicycles	811490	Exempt

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Cab Services (i.e., taxi)	485310	Taxable
Cable Car Services, land, scenic and sightseeing	487110	Taxable
Car Rental Reservation Services	561599	Taxable
Carpet Cleaning Services	56174	Taxable
Carpet Cleaning on Customers' Premises	561740	Taxable
Carpet Cleaning Plant Services	561740	Taxable
Carpet Dyeing Services	561740	Taxable
Carriage Services, horse-drawn	487110	Taxable
Casino Services (except Casino Hotels)	713210	Exempt
Cartoonist Services	711510	Exempt
Cemetery Plot Care Services	561730	Taxable
Charter Boat Services, fishing	487210	Taxable
Charter Bus Services	485510	Taxable
Check Room Services	812290	Taxable
Chemical Consulting Services	541690	Taxable
Chemical Product and Preparation Manufacturing Services, miscellaneous	325998	Exempt
Chimney Cleaning Services	561790	Exempt
Chiropractors' Services	621310	Exempt
Civic and Social Organization Services	813410	Exempt
Cleaning and Degreasing Service Stations	561720	Taxable
Cleaning Building Exterior Services	561790	Exempt
Cleaning Building Interior Services, janitorial	561720	Taxable
Cleaning Carpet Services	561740	Taxable
Cleaning Home Services	561720	Taxable
Cleaning Interiors of Aircraft, Railcars and Ships	561720	Taxable
Cleaning Office Services	561720	Taxable
Cleaning Plant Service, carpet and rug	561740	Taxable
Cleaning Rug Services	561740	Taxable
Cleaning Services, carpet, rug, furniture	561740	Taxable
Cleaning Shopping Center Services	561720	Taxable
Cleaning Services, window	561720	Taxable
Clothing Design Services	541490	Taxable
Cog Railway Services, scenic and sightseeing	487110	Taxable
November 7, 2007Coin-Operated Personal Service Machine (e.g., blood pressure, locker, photo)	812290	Taxable
Cold Storage Locker Services	493120	Taxable
Cold Storage Warehousing Services	493120	Taxable
Color Consulting Services (i.e., personal care services)	812199	Taxable
Comfort Station Services	812990	Taxable
Commercial Art Services	541430	Taxable
Commercial Artist Services, independent	541430	Taxable
Commercial Illustration Services	541430	Taxable
Commercial Illustrator Services, independent	541430	Taxable
Communication Design Services, Visual	541430	Taxable
Compensation Consulting Services	541612	Taxable
Compensation Planning Services	541612	Taxable
Computer (PC), on-site rental services	56143	Taxable
Computer Facilities Management Services	541513	Exempt
Computer Hardware Consultant Services	541512	Exempt
Computer Hardware Consulting Services	541512	Exempt
Computer Software Consultant Services	541512	Exempt

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Computer Software Consulting Services	541512	Exempt
Computer Systems Design and Related Services	54151	Exempt
Computer Systems Design Services	541512	Exempt
Concierge Services	812990	Taxable
Condominium Time Share Exchange Services	561599	Taxable
Conference and Trade Show Organizer Services	561920	Taxable
Consulting Services	5416	Taxable
Consulting Services, Technical	541690	Taxable
Contractor Services, specialty trade, all other	238990	Exempt
Convention and Trade Show Organizer Services	561920	Taxable
Convention and Visitors Bureau Services	561591	Taxable
Convention Bureau Services	561591	Taxable
Convention Organizer/Promoter Services	561920	Taxable
Convention Services	561920	Taxable
Copy Center Services (except combined with printing services)	561439	Taxable
Copy Shop Services (except combined with printing services)	561439	Taxable
Corporate Identification Design Services (i.e., logo)	541430	Taxable
Corporate, Subsidiary, and Regional Managing Office Services	551114	Exempt
Cosmetic Kit Assembling and Packaging Services	561910	Taxable
Cosmetology and Barber School Services	611511	Exempt
Cosmetology Salon or Shop Services	812112	Taxable
Costume Design Services (except independent theatrical costume designers)	541490	Taxable
Courier Services (i.e., intercity network)	492110	Taxable
Courier and Messenger Services	492	Taxable
Court Reporting and Stenotype Services	561492	Exempt
CPA Office Services (certified public accountants)	541211	Exempt
Craft Fair Manager/Organizer/Promoter Services	561920	Taxable
Crating Services for Agricultural Products	115114	Exempt
Crating Services Incidental to Transportation	488991	Exempt
Credit Bureau Services	561450	Exempt
Credit Card Notification Services (i.e., lost or stolen card reporting)	812990	Taxable
Cross Country Skiing, without accommodations	713920	Taxable
Cruise Ship Ticket Services	561599	Taxable
Cruises, dinner	487210	Taxable
Custodial Services	561720	Taxable
Customer Service Management Consulting Services	541613	Taxable
Customs Consulting Services	541614	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Dairy Herd Consulting Services	541690	Taxable
Data Processing Services	518210	Exempt
Dating Services	812990	Taxable
Day-to-Day Office Administrative Services (for others on a contract or fee basis)	56111	Exempt
Death Care Services	8122	Exempt
Decorating Consulting Services, interior	541410	Taxable
Delivery Service, (except as part of intercity carrier network, U.S. Postal Service)	492210	Taxable
Delivery Services, grocery	492210	Taxable
Dentist Offices, managing services	561110	Taxable
Delivery Services, local	492110	Taxable
Deodorizing Services	561720	Taxable
Depilatory Services (i.e., hair removal)	812199	Taxable
Design Services, Corporate Identification (e.g. logo)	541430	Taxable
Design Services, specialized	541490	Taxable
Desktop Publishing Services (i.e. document preparation service)	561410	Taxable
Detective Agency Services	561611	Taxable
Detective Services	561611	Taxable
Dictation Services	561410	Taxable
Diet and Weight Reducing Services	812191	Taxable
Diet Services, non-medical	812191	Taxable
Diet Workshop Services	812191	Taxable
Digital Printer Services	323110	Exempt
Dinner Cruises	487210	Taxable
Direct Mail Advertising Services	541860	Exempt
Discount Buying Services	812990	Taxable
Dispatch Services, taxicab	485310	Taxable
Display Advertising Services	541850	Exempt
Document Copying Services (except combined with printing services)	561439	Taxable
Document Delivery, handled by one person without using special equipment	492	Taxable
Document Duplicating Services (except combined with printing services)	561439	Taxable
Document Preparation Services	561410	Taxable
Document Transcription Services	561410	Taxable
Downhill Skiing, without accommodations	713920	Taxable
Dry Cleaning and Laundry Services	8123	Exempt
Dry Cleaning and Laundry Services with a term of at least five days	No code	Taxable
Duplicating Document Services (except combined with printing services)	561439	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Ear and Body Piercing Services	812199	Taxable
Economic Consulting Services	541690	Taxable
Editing Services	561410	Taxable
Efficiency Management Consulting Services (i.e. efficiency expert)	541614	Taxable
Electrolysis Services (i.e., hair removal)	812199	Taxable
Elevators, grain, storage only	493130	Taxable
Employee Assessment Consulting	541612	Taxable
Employee Benefit Consulting Services	541612	Taxable
Employee Compensation Consulting Services	541612	Taxable
Employment Placement Services	561310	Exempt
Employment Vacancy Services (listing, selecting, referring, and placement of applicants)	561310	Exempt
Energy Consulting Services	541690	Taxable
Engineering Services	541330	Exempt
Entomology Consulting Services	541690	Taxable
Environmental Issues Consulting Services	541620	Taxable
Escort Services, social	812990	Taxable
Esthetician Services (i.e., skin care)	812112	Taxable
Event Management Services	561920	Exempt
Excursion Boat Services	487210	Taxable
Executive Management Services	561110	Taxable
Executive Search Consulting Services	541612	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Facials	812112	Taxable
Facsimile Services	56143	Taxable
Farm Management Services	115116	Exempt
Farm Product Warehousing and Storage Services	493130	Taxable
Farm Product Warehousing and Storage Services (except refrigerated)	493130	Taxable
Farm Product Warehousing and Storage Services, refrigerated	493120	Taxable
Fashion Design Services	541490	Taxable
Fashion Designer Services	541490	Taxable
Ferry Passenger Transportation, Great Lakes (including St. Lawrence Seaway)	483114	Taxable
Fertilizing Lawn Services	561730	Taxable
Financial Investment Advice Services, customized, fees paid by client	523930	Taxable
Financial Investment Consulting Services	523930	Taxable
Financial Management Consulting Services	541611	Taxable
Financial Planners, Certified, Customized Services, fees paid by client	523930	Taxable
Financial Planning Services, with execution of trades	523120	Exempt
Financial Planning Services, without execution of trades	523930	Taxable
Fingerprint Services	561611	Taxable
Fire Alarm Monitoring Services	561621	Taxable
Fire Alarm Sales Combined with Installation, Repair, or Monitoring Services	561621	Taxable
Fishing Boat Services, charter	487210	Taxable
Fitness and Recreational Sport Center Services	713940	Exempt
Float Design Services	541490	Taxable
Flower Show Manager/Organizer/Promoter Services	561920	Taxable
Folding and Packaging Services, textile and apparel	561910	Taxable
Food Service Contractor Services	722310	Exempt
Fortune-Telling Services	812990	Taxable
Four Season Skiing, without accommodations	713920	Taxable
Freight Rate Auditing Services	541614	Taxable
Freight Rate Consulting Services	541614	Taxable
Freight Traffic Consulting Services	541614	Taxable
Freight Trucking	4841	Exempt
Fur Design Services	541490	Taxable
Fur Storage Warehousing for the Trade	493120	Taxable
Furniture Cleaning Services	561740	Taxable
Furniture Cleaning Services on Customers' Premises	561740	Taxable
Furniture Design Services	541420	Taxable
Furniture Repair	811420	Exempt

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Garage Parking, valet services	812930	Exempt
Garden Maintenance Services	561730	Taxable
Genealogical, investigation services	812990	Taxable
Geochemical Consulting Services	541690	Taxable
Gift Wrapping Services	561910	Taxable
Glider Excursions	487990	Taxable
Government Establishments, administering	92	Exempt
Grain and Field Bean Merchant Wholesalers	424510	Exempt
Grain Elevators, storage only	493130	Taxable
Graphic Art and Related Design Services	541430	Taxable
Graphic Artist Service, independent	541430	Taxable
Graphic Design Services	541430	Taxable
Grocery Delivery Services	492210	Taxable
Grooming Services, animal	812910	Exempt
Guard Dog Services	561612	Taxable
Guard Services	561612	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Hair Care (e.g., cutting, trimming, styling, shampooing, coloring, or waving)	No Code	Exempt
Hair Removal Services (e.g., depilatory, electrolysis)	812199	Taxable
Hair Replacement Services (except by offices of physicians)	812199	Taxable
Hairstyling, training	61151	Exempt
Hair Weaving Services	812199	Taxable
Handtool Industrial Design Services	541420	Taxable
Harbor Sightseeing Tours	487210	Taxable
Hazardous Waste Treatment and Disposal Services	562211	Exempt
Health Care (medical or surgical weight reduction)	62	Exempt
Hearse Rental Services, with driver	485320	Taxable
Helicopter Services, scenic and sightseeing	487990	Taxable
Holding Company Services, non bank	551111	Exempt
Holding Company Services, bank	551112	Exempt
Home Show Manager/Organizer/Promoter Services	561920	Taxable
Horse-Drawn Carriage Services	487110	Taxable
Horticulture Consulting Services	541690	Taxable
Hot Air Balloon Services, scenic and sightseeing	487990	Taxable
Hotel Management Services (except complete operation of client's business)	561110	Taxable
Hotel Reservation Services	561599	Taxable
House Sitting Services	812990	Taxable
Household Goods Repair and Maintenance (key duplication)	811490	Exempt
Housekeeping Services (i.e., cleaning services)	561720	Taxable
Hovercraft Sightseeing Services	487210	Taxable
Human Resources Consulting Services	541612	Taxable
Human Resources Policies, Practices and Planning Consulting Services	5416	Taxable
Hydrology Consulting Services	541690	Taxable
Hydroseeding Services (e.g., decorative, erosion control purposes)	561730	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Illustration Services, medical	541430	Taxable
Illustrator Services, independent commercial	541430	Taxable
Illustrator Services, independent medical	541430	Taxable
Imaging and Scanning Services	561439	Taxable
Independent Artist Services, Writers, and Performers	711510	Exempt
Industrial Design Consulting Services	541420	Taxable
Industrial Design Services	541420	Taxable
Inland Water Transportation	48321	Exempt
Intercity Courier Services	492110	Taxable
Interior Decorating Consulting Services	541410	Taxable
Interior Design Consulting Services	541410	Taxable
Interior Design Services	541410	Taxable
Interior Designer Services	541410	Taxable
Interpretation and Translation Services	541930	Exempt
Introduction Services, Social	812990	Taxable
Inventory Planning and Control Management Consulting Services	541614	Taxable
Investigation Services, private, (except credit)	561611	Taxable
Investment Advice Services, consulting and counseling	523930	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Janitorial Services	561720	Taxable
Jewelry Design Services	541490	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Karate Instruction Services, camps or schools	611620	Exempt
Kit Assembling and Packaging Services	561910	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Labeling Services	561910	Taxable
Labor Relations Consulting	541612	Taxable
Landscape Architectural Services, without installation	541320	Exempt
Landscape Care and Maintenance Services	561730	Taxable
Landscape Contractor Services, except construction	561730	Taxable
Landscape Installation Services	561730	Taxable
Landscape Planning and Design Services, without installing walkways, retaining walls, decks, fencing, ponds	541320	Exempt
Landscape Plans with landscape care/maintenance and/or installation	561730	Taxable
Landscaping Services	561730	Taxable
Laundry and Dry Cleaning Services with a term of at least five days	No code	Taxable
Laundry Services	8123	Exempt
Lawn Care Services (e.g., fertilizing, mowing, seeding, spraying)	561730	Taxable
Lawn Fertilizing Services	561730	Taxable
Lawn Maintenance Services	561730	Taxable
Lawn Mowing Services	561730	Taxable
Lawn Seeding Services	561730	Taxable
Lawn Spraying Services	561730	Taxable
Leasing of Miniwarehouses	531130	Taxable
Leasing of Nonresidential Buildings	531120	Exempt
Leasing of Self Storage Units	531130	Taxable
Letter and Parcel Delivery Services (as part of intercity courier network)	492110	Taxable
Letter Writing Services	561410	Taxable
Lie Detection Services	561611	Taxable
Limousine Services (except shuttle services)	485320	Taxable
Limousines for Hire with Driver (except taxis)	485320	Taxable
Line Slash Maintenance Services (i.e., rights of way)	561730	Taxable
Livestock Breeding Consulting Services	541690	Taxable
Local Delivery Services	492110	Taxable
Local Letter and Parcel Delivery services (as part of intercity courier network)	492110	Taxable
Local Messengers Services	492210	Taxable
Lockers, Coin-Operated, Rental	812990	Taxable
Locksmith Services	561622	Taxable
Locksmith Services, with or without sales of locking devices, safes, and security	561622	Taxable
Logistics Management Consulting Services	541614	Taxable
Logo Design Services	541430	Taxable
Lumber Storage Services	493190	Taxable
Luxury Automobiles for Hire, with driver (except taxis)	485320	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Maid Services	561720	Taxable
Mail Services, bulk (transportation on a contract basis)	4841	Exempt
Mailbox Rental Services Combined with one or more other office support services	561431	Taxable
Mailbox Rental Services, Private	561431	Taxable
Mailing Services	56143	Taxable
Maintenance of Plants and Shrubs in Buildings	561730	Taxable
Maintenance Services, garden or rights of way	561730	Taxable
Make-Up Services, permanent	812199	Taxable
Make-Up Services, except permanent	812112	Taxable
Management Consulting Services, efficiency	541614	Taxable
Management Consulting Services, general	541611	Taxable
Management of Companies and Enterprises	55111	Exempt
Management Services (except complete operation of client's business)	561110	Taxable
Manager Services, convention	561920	Taxable
Manager Services, trade fair or show	561920	Taxable
Managing and Overseeing Other Establishments of a Company/Enterprise	551114	Exempt
Managing Offices of Dentists	561110	Taxable
Managing Offices of Physicians and Surgeons	561110	Taxable
Managing Offices of Professionals (e.g., dentists, physicians, surgeons)	561110	Taxable
Manicure and Pedicure Services	812113	Taxable
Manicurist Services	812113	Taxable
Manufacturing Management Consulting Services	541614	Taxable
Manufacturing Operations Improvement Consulting Services	541614	Taxable
Marketing Consulting Services	541613	Taxable
Marketing Management Services	541613	Taxable
Marketing Research and Public Opinion Polling Services	541910	Exempt
Massage Therapist Instruction	611519	Exempt
Massage Therapists Services	621399	Exempt
Massage, Therapeutic, provided by health practitioners	621399	Exempt
Massage through Massage Parlor	812199	Taxable
Materials Management Consulting Services	541614	Taxable
Medical Art Services	541430	Taxable
Medical Artist Services, independent	541430	Taxable
Medical Billing Services	541219	Exempt
Medical Illustration Services	541430	Taxable
Medical Illustrator Services, independent	541430	Taxable
Medical Office Management Consulting Services	541611	Taxable
Medical Office Management Services	561110	Taxable
Messenger Services	492210	Taxable
Miniwarehouse Rental or Leasing	531130	Taxable
Missing Person Tracing Services	561611	Taxable
Monorail Services, scenic and sightseeing	487110	Taxable
Motel Management Services (except complete operation of client's business)	561110	Taxable
Motion Picture Consulting Services	541690	Taxable
Motor Travel Club Services	561599	Taxable
Mounting Merchandise on Cards	561910	Taxable
Mowing Services (e.g., highway, lawn, road strip)	561730	Taxable
Musician Services, independent	711130	Exempt

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Nail Care Services	812113	Taxable
New Product Development Consulting Services	541613	Taxable
Nuclear Energy Consulting Services	541690	Taxable
Numerology Services	812990	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Office Administrative Services	561110	Taxable
Office Cleaning Services	561720	Taxable
Office Management Services	561110	Taxable
Office Support Services (except printing services)	56143	Taxable
On-Site PC Rental Services	56143	Taxable
Operating Contract Post Offices	49111	Exempt
Operations Research Consulting Services	541614	Taxable
Organization Development Consulting Services	541612	Taxable
Ornamental Tree and Shrub Services	561730	Taxable
Overseeing and Managing Other Establishments of a Company/Enterprise	551114	Exempt

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PC Rental Services, on-site	56143	Taxable
Packaging and Folding Services, textile and apparel	561910	Taxable
Packaging and Kit Assembling Services	561910	Taxable
Packaging and Labeling Services	56191	Taxable
Packaging Industrial Design Services	541420	Taxable
Packaging Services (except packing and crating for transportation)	561910	Taxable
Packing and Crating	488991	Exempt
Packing Services for Agricultural Products	115114	Exempt
Packing Services Incidental to Transportation	488991	Exempt
Paint Ball Range Services	713990	Exempt
Palm Reading Services	812990	Taxable
Parcel Delivery	492	Taxable
Parcel Mailing Services combined with one or more other office support services	561431	Taxable
Parcel Mailing Services, private	561431	Taxable
Parking Lot and Garage Services, valet	812930	Exempt
Parking Security Services	561612	Taxable
Passenger Limousine Rental with driver (except shuttle service, taxi)	485320	Taxable
Passenger Transit Systems, ground	48511	Exempt
Passenger Van Rental with driver (except shuttle service, taxi)	485320	Taxable
Patrol Services, security	561612	Taxable
Pay Telephone Equipment Concession Services	812990	Taxable
Pedicure and Manicure Services	812113	Taxable
Pedicurist Services	812113	Taxable
Performers, independent	711510	Exempt
Personal Care Services	8121	Taxable
Personal Care Services, all other	812199	Taxable
Personal Fitness Trainer Services	812990	Taxable
Personal Protection Services	561612	Taxable
Personal Shopping Services	812990	Taxable
Pet Care Services, specialized (except Veterinary)	812910	Exempt
Petroleum Storage, bulk	493190	Taxable
Photocopying Services (except combined with printing services)	561439	Taxable
Photofinishing	81292	Exempt
Photographic Machine Services, coin-operated	812990	Taxable
Phrenology Services	812990	Taxable
Physical Distribution Consulting Services	541614	Taxable
Physicians and Surgeons Offices, managing services	561110	Taxable
Physics Consulting Services	541690	Taxable
Picking Up and Delivering Money, Receipts, or Other Valuable Items	56161	Taxable
Pilot Services, independent	481	Exempt
Plant and Shrub Maintenance in buildings	561730	Taxable
Plant Maintenance Services	561730	Taxable
Polling, public opinion	541910	Exempt
Polygraph Services	561611	Taxable
Porter Services	812990	Taxable
Postal Services, under contract with U.S. postal services	491110	Exempt
Postharvest Crop Activities (except Cotton Ginning)	115114	Exempt
Printer Services, digital	323110	Exempt
Printing Services	32311	Exempt
Printing Support Activities	32312	Exempt
Private Detective Services	561611	Taxable

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Private Investigation Services	561611	Taxable
Private Mail Services	561431	Taxable
Private Mail Services	561431	Taxable
Private Mailbox Rental Services	561431	Taxable
Process Consulting Services	541614	Taxable
Product Sterilization and Packaging Services	561910	Taxable
Production Planning and Control Consulting Services	541614	Taxable
Productivity Improvement Consulting Services	541614	Taxable
Professional and Management Development Training	611430	Exempt
Promotion of Conventions	561920	Exempt
Promotion of Performing Arts, Sports, and Similar Events	7113	Exempt
Promotion of Trade Fairs or Shows	561920	Exempt
Proofreading Services	561410	Taxable
Property Protection Services (except armored car, security systems)	561612	Taxable
Protection Services (except armored car, security systems), Personal or Property	561612	Taxable
Protective Guard Services	561612	Taxable
Pruning Services, ornamental tree and shrub	561730	Taxable
Psychic Services	812990	Taxable
Public Administration	92	Exempt
Public Relations Services	541820	Exempt

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Radio Consulting Services	541690	Taxable
Radio Transcription Services	561410	Taxable
Railroad Ticket Office Services	561599	Taxable
Railroad Transportation Services, scenic and sightseeing	487110	Taxable
Railway Transportation, scenic and sightseeing	487110	Taxable
Real Estate Agency Services	531210	Exempt
Real Estate Agent Services	531210	Exempt
Real Estate Broker Services	531210	Exempt
Real Estate Property Management Services	53131	Exempt
Records Management Consulting Services	541611	Taxable
Records Storage	493190	Taxable
Recreational Sports Center Services	71394	Exempt
Recreational Goods Rental	532292	Exempt
Recruiting Services	541612	Taxable
Refrigerated Warehousing	493120	Taxable
Refrigerated Warehousing and Storage	493120	Taxable
Remediation Services	562910	Exempt
Rental or Leasing of Miniwarehouses and Self-Storage Units	531130	Taxable
Reorganizational Consulting Services	541611	Taxable
Reprographic Services	561439	Taxable
Reservation Services (e.g., airline, car rental, hotel, restaurant)	561599	Taxable
Residential Cleaning Services	561720	Taxable
Rest Room Cleaning Services	561720	Taxable
Rest Room Operation	812990	Taxable
Rest Rooms, Deodorant Services	561720	Taxable
Restaurant Kitchen Cleaning Services	561720	Taxable
Restaurant Meals Delivery Services (i.e., independent delivery services)	492210	Taxable
Resume Writing Services	561410	Taxable
Reupholstering Furniture	811420	Exempt
Rug Cleaning Services	561740	Taxable
Rug Repair	811490	Exempt

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Safety Consulting Services	541690	Taxable
Sales Management Consulting Services	541613	Taxable
Sanitation Consulting Services	541620	Taxable
Sanitation Services, washroom	561720	Taxable
Saunas	812199	Taxable
Scalp Treating Services	812199	Taxable
Scanning and Imaging Services	561439	Taxable
Scenic and Sightseeing Excursions, aerial	487110	Taxable
Scenic and Sightseeing Excursions, water	487210	Taxable
Scenic and Sightseeing Transportation	487110	Taxable
Scenic and Sightseeing Transportation, land	487110	Taxable
Scenic and Sightseeing Transportation, other	487990	Taxable
Scenic and Sightseeing Transportation, water	487210	Taxable
Scenic Transportation	487990	Taxable
Scientific Consulting Services	5416	Taxable
Seasonal Property Maintenance Services (e.g., snow plowing in winter, landscaping)	561730	Taxable
Secretarial Services	561410	Taxable
Security Alarm Systems Sales Combined with installation, repair, or monitoring services	561621	Taxable
Security Consulting Services	541690	Taxable
Security Guard Services	561612	Taxable
Security Patrol Services	561612	Taxable
Security System Monitoring Services	561621	Taxable
Security Systems Services (except Locksmiths)	561621	Taxable
Seeding Lawns	561730	Taxable
Self-Storage Unit Rental or Leasing	531130	Taxable
Self-Storage Warehousing	531130	Taxable
Service Contracts, optional, single payment, specific time period	No Code	Taxable
Service Station Cleaning and Degreasing Services	561720	Taxable
Shoe Design Services	541490	Taxable
Shoeshine Services	812990	Taxable
Shooting Range Services	713990	Exempt
Shopping Services, personal	812990	Taxable
Shrink Wrapping Services	561910	Taxable
Shrub Services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming)	561630	Taxable
Shuttle Services, scheduled	485999	Exempt
Sightseeing Boat Services	487210	Taxable
Sightseeing Bus Services	487110	Taxable
Sightseeing Harbor Tour Services	487210	Taxable
Sightseeing Services, Human-Drawn Vehicle	487110	Taxable
Sightseeing Transportation Services	487	Taxable
Silk Screen Design Services	541430	Taxable
Singing Telegram Services	812990	Taxable
Site Location Consulting Services	541611	Taxable
Site Remediation Consulting Services	541620	Taxable
Site Selection Consulting Services	541611	Taxable
Sitting Services, house	812990	Taxable
Ski Lift and Tow Services	713920	Taxable
Skiing	713920	Taxable
Skiing, cross country, without accommodations	713920	Taxable
Skiing, downhill, without accommodations	713920	Taxable
Skiing, without accommodations	713920	Taxable

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Skin Blister Packaging Services	561910	Taxable
Skip Tracing Services	561611	Taxable
Snow Plowing Services (driveways and parking lots) NOT combined with any other service	561790	Exempt
Snow Plowing Services combined with landscaping services (i.e., seasonal property)	561730	Taxable
Social Escort Services	812990	Taxable
Sod Laying Services	561730	Taxable
Special Needs Transportation Services	485991	Exempt
Specialized Design Services	5414	Taxable
Spraying Lawns	561730	Taxable
Steam Baths	812199	Taxable
Steam Train Excursions	487110	Taxable
Stenographic Services (except court or stenographic reporting)	561410	Taxable
Storage	4931	Taxable
Storage Bulk Petroleum Services	493190	Taxable
Strategic Planning Consulting Services	541611	Taxable
Studios, commercial art, services	541430	Taxable
Sun Tanning	812199	Taxable
Surface Couriers Services, parcels	492110	Taxable
Surgeons and Physicians Offices, managing services	561110	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Tanning	812199	Taxable
Tariff Rate Consulting Services	541614	Taxable
Tariff Rate Information Services	541614	Taxable
Tattooing	812199	Taxable
Tax Preparation Services	541213	Exempt
Taxi Service	48531	Taxable
Taxicab Dispatch Services	485310	Taxable
Taxicab Services	485310	Taxable
Technical and Trade Instruction Services	61151	Exempt
Technical Consulting Services	541690	Taxable
Telecommunications Management Consulting Services	541618	Taxable
Telegram Services, singing	812990	Taxable
Temporary Employment Services	561320	Exempt
Textile Design Services	541490	Taxable
Textile Folding and Packaging Services	561910	Taxable
Ticket Services (e.g., airline, bus, cruise ship, sports, theatrical, amusement)	561599	Taxable
Time Share Exchange Services, Condominium	561599	Taxable
Tool Industrial Design Services	541420	Taxable
Tour Bus Services, scenic and sightseeing	487110	Taxable
Tour Operator Services	561520	Taxable
Tour Operator Services (i.e., arranging and assembling tours)	561520	Taxable
Tourism Bureau Services	561591	Taxable
Tourist Information Bureau Services	561591	Taxable
Tracked Vehicle Sightseeing Services	487110	Taxable
Trade Fair Manager/Organizer/Promoter Services	561920	Exempt
Trade Show Manager/Organizer/Promoter Services	591920	Exempt
Tramway, Aerial, Scenic and Sightseeing Services	487110	Taxable
Train Excursions	487110	Taxable
Transcription Services	561410	Taxable
Translation and Interpretation Services	541930	Exempt
Transportation Equipment , cleaning interiors of aircraft, railcars, and ships	561720	Taxable
Transportation Management Consulting Services	541614	Taxable
Transportation Services, special needs	485991	Exempt
Travel Agencies Services	561510	Exempt
Travel Tour Services	561520	Taxable
Tree and Brush Trimming, overhead utility line	561730	Taxable
Tree Pruning Services	561730	Taxable
Tree Removal Services	561730	Taxable
Tree Trimming Services	561730	Taxable
Trolley Services, scenic and sightseeing	487110	Taxable
Tropical Plant Maintenance Services	561730	Taxable
Turf Installation Services, except artificial	561730	Taxable
Turkish Baths	812199	Taxable
Typing Services	561410	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
U-Lock Storage	531130	Taxable
Upholstery Cleaning on Customers' Premises	561740	Taxable
Upholstery Cleaning Services	561740	Taxable
Utilities Management Consulting Services	541618	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Vacation Properties, arranging the rental of	531210	Exempt
Valet Parking Services	812930	Exempt
Veterinary Services	541940	Exempt
Visitors Bureau Services	561591	Taxable
Visual Communication Design Services	541430	Taxable
Voice Mailbox Services	56142	Taxable

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SERVICE	NAICS CODE	TAXABLE / EXEMPT
Warehousing	4931	Taxable
Warehousing, including bonded (except farm products, general merchandise, refrigerated)	493190	Taxable
Warehousing (including foreign trade zones), general merchandise	493110	Taxable
Warehousing and Storage	493190	Taxable
Warehousing and Storage, general merchandise, including bonded	493110	Taxable
Warehousing, including bonded, farm products (except refrigerated)	493130	Taxable
Warehousing, refrigerated	493120	Taxable
Warehousing, self storage	531130	Taxable
Waste treatment and Disposal Services, hazardous	562211	Exempt
Washroom Sanitation Services	561720	Taxable
Water Transportation Services (water taxi service)	48321	Exempt
Web Hosting	518210	Exempt
Wedding Chapels (except churches)	812990	Taxable
Wedding Planning Services	812990	Taxable
Weed Control and Fertilizing Services (except crop)	561730	Taxable
Weight Loss Services, non-medical	812191	Taxable
Weight Reduction Services, medical	62	Exempt
Weight Reduction Services, non-medical	812191	Taxable
Whale Watching Excursions	487210	Taxable
Whiskey Warehousing	493190	Taxable
Wholesale Tour Operator Services	561520	Taxable
Window Cleaning Services	561720	Taxable
Word Processing Services	561410	Taxable