

## 2002 NAICS TITLES/ BUSINESS LICENSE CODES

<u>NAICS Code</u>	<u>CLASSIFICATION</u>	<u>FEE SCHEDULE</u>
	<b><u>FARMING, CROP AND ANIMAL PRODUCTION</u></b>	
111998	FARMING AND CROP PRODUCTION	50
112990	ANIMAL PRODUCTION- chicken farms, cattle ranch	50
	<b><u>FORESTRY AND LOGGING</u></b>	
113110	FORESTRY AND LOGGING	50
	<b><u>FISHING, HUNTING AND TRAPPING</u></b>	
114119	FISHING, HUNTING AND TRAPPING- finfish, shellfish, other marine fish	50
	<b><u>SUPPORT FOR AGRICULTURE AND FORESTRY</u></b>	
115114	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY- cotton gins, crop harvesting, farm management, post-harvest activities	50
	<b><u>OIL AND GAS EXTRACTION</u></b>	
211111	OIL AND GAS EXTRACTION- natural gas liquid extraction, crude extraction	40
	<b><u>MINING AND SUPPORT ACTIVITIES FOR MINING</u></b>	
212299	MINING -(except for oil and gas) all related mining activities	40
213112	SUPPORT ACTIVITIES FOR MINING- for oil and gas mining activities, oil/gas wells	50
	<b><u>ELECTRIC POWER AND GAS DISTRIBUTION</u></b>	
221111	ELECTRIC POWER GENERATION, TRANSMISSION, & DISTRIBUTION- (power companies)	ILT
221112	NATURAL GAS DISTRIBUTION - (gas companies)	ILT
	<b><u>GENERAL AND RESIDENTIAL CONTRACTORS</u></b>	
236115	CONSTRUCTION OF BUILDINGS- <u>general/residential contractors</u>	3
236118	RESIDENTIAL REMODELERS	3
236200	HANDYMAN SERVICES	50

**HOUSE MOVING**

236400 HOUSE MOVING 3

**HEAVY AND CIVIL ENGINEERING CONSTRUCTION**

237110 HEAVY AND CIVIL ENGINEERING CONSTRUCTION- highway, bridge,  
street, water, sewer 2

**PROPERTY DEVELOPMENT**

237200 PROPERTY DEVELOPMENT- developing, subdividing lots 3

**SPECIALTY TRADE CONTRACTORS**

238130 CARPENTER CONTRACTOR 3

238140 MASONRY CONTRACTOR 3

238150 GLASS AND GLAZING CONTRACTOR 3

238160 ROOFING CONTRACTOR 3

238210 ELECTRICAL CONTRACTOR 3

238220 PLUMBING CONTRACTOR 3

238230 HEATING/AIR CONTRACTOR 3

238310 DRYWALL AND INSULATION CONTRACTOR 3

238320 PAINTING AND WALL COVERING CONTRACTOR 3

238400 FIRE SPRINKLER INSTALLATION CONTRACTOR 3

238450 SIGN BUILDING/ERECTION CONTRACTOR 3

238990 ALL OTHER SPECIALTY TRADE CONTRACTOR 3

**FOOD, BEVERAGE, TOBACCO MANUFACTURING**

311511 DAIRY MANUFACTURING- butter, cheese, ice cream, etc. 52

311611 ANIMAL SLAUGHTERING- processing, canning, etc. 52

311811 BAKERIES- bread, pies, cakes, cookies, crackers, etc. 52

311999 FOOD MANUFACTURING- animal food, oils, sugar, confectionery, etc. 52

312111	<b>BEVERAGE MANUFACTURING-</b> soft drinks, bottled water	52
312120	<b>ALCOHOLIC BEVERAGE MANUFACTURING-</b> breweries, wineries, distilleries	52
312210	<b>TOBACCO PRODUCT MANUFACTURING-</b> cigarette, smokeless tobacco	52
<b><u>TEXTILE AND TEXTILE PRODUCT MANUFACTURING</u></b>		
313111	<b>TEXTILE MILLS FABRICATION-</b> yarn, thread, nonwoven fabric, etc.	52
314110	<b>TEXTILE PRODUCT MILLS-</b> carpet, rugs, curtains, rope, tire fabric,	52
<b><u>APPAREL AND ALLIED PRODUCT MANUFACTURING</u></b>		
315111	<b>APPAREL MANUFACTURING-</b> hosiery, outerwear, underwear, hats, etc.	52
316110	<b>LEATHER &amp; ALLIED PRODUCT MANUFACTURING-</b> footwear, luggage, handbag,	52
<b><u>WOOD PRODUCT MANUFACTURING</u></b>		
321113	<b>SAWMILLS</b>	52
321214	<b>TRUSS MANUFACTURING</b>	52
321920	<b>WOOD CONTAINER AND PALLET MANUFACTURING</b>	52
321991	<b>MANUFACTURED HOME</b>	52
321999	<b>OTHER MISCELLANEOUS WOOD MANUFACTURING</b>	52
<b><u>PAPER MANUFACTURING</u></b>		
322110	<b>PAPER AND PAPERBOARD MANUFACTURING-</b> pulp mills, corrugated, aluminum foil, stationary, etc.	52
323110	<b>PRINTING &amp; RELATED SUPPORT ACTIVITES</b>	1
<b><u>PETROLEUM MANUFACTURING</u></b>		
324110	<b>PETROLEUM AND COAL PRODUCT MANUFACTURING-</b> refineries, asphalt shingle, asphalt paving mixture, lubricating oil	52
<b><u>CHEMICAL MANUFACTURING</u></b>		
325110	<b>CHEMICAL MANUFACTURING</b>	52
325120	<b>PHARMACEUTICAL AND MEDICINE MANUFACTURING</b>	52

325130	SOAP, CLEANING COMPOUND, SURFACE AGENT MANUFACTURING	52
325998	OTHER MISCELLANEOUS CHEMICAL MANUFACTURING	52

**PLASTICS AND RUBBER PRODUCTS MANUFACTURING**

326111	PLASTICS MANUFACTURING- plastic packaging film, pipe, bottles plumbing fixtures,etc.	52
326291	RUBBER PRODUCT MANUFACTURING- hoses, belts	52
326211	TIRE MANUFACTURING	52

**NONMETALLIC MINERAL PRODUCT MANUFACTURING**

327121	BRICK AND STRUCTURAL CLAY MANUFACTURING- ceramic wall, floor tile	52
327215	GLASS PRODUCT MANUFACTURING- flat, pressed, blown glass	52
327390	CONCRETE PRODUCT MANUFACTURING- cement, ready-mix, block, brick, cut stone	52
327999	OTHER NONMETALLIC MANUFACTURING	52

**PRIMARY METAL MANUFACTURING**

331111	IRON AND STEEL MANUFACTURING- iron and steel pipe, rolled steel	52
331312	PRIMARY ALUMINUM PRODUCTION & PROCESSING- alumina refining sheet, plate, extruded product	52
331422	COPPER PRODUCT MANUFACTURING	52
331528	OTHER NONFERROUS FOUNDRIES	52

**FABRICATED METAL PRODUCT MANUFACTURING**

332111	IRON AND STEEL FORGING	52
332116	METAL STAMPING	52
332312	FABRICATED STRUCTURAL METAL- cutlery, ornamental	52
332323	ORNAMENTAL AND ARCHITECTURAL	52
332710	MACHINE SHOPS- precision turned product, bolt, nut, screw	52
332812	METAL COATING AND ENGRAVING-	52

332992	SMALL ARMS AMMUNITION MANUFACTURING	52
332999	OTHER MISCELLANEOUS FABRICATION	52
	<b><u>MACHINERY MANUFACTURING</u></b>	
333111	FARM MACHINERY AND EQUIPMENT MANUFACTURING- tractors, combines, lawn mowers, etc	52
333131	MINING MACHINERY AND EQUIPMENT MANUFACTURING	52
333319	OTHER COMMERCIAL AND SERVICE MANUFACTURING- printing machinery, semi-conductor, food product machinery, office machinery	52
333414	HEATING MACHINERY MANUFACTURING- ventilation, refrigeration	52
333415	AIR-CONDITIONING EQUIPMENT MANUFACTURING	52
333999	OTHER MISCELLANEOUS GENERAL PURPOSE MACHINERY	52
	<b><u>COMPUTER AND ELECTRONIC MANUFACTURING</u></b>	
334111	ELECTRONIC AND COMPUTER PRODUCT MANUFACTURING	52
334119	OTHER PERIPHERAL COMPONENT MANUFACTURING	52
334310	AUDIO AND VIDEO EQUIPMENT MANUFACTURING	52
	<b><u>ELECTRICAL EQUIPMENT, APPLIANCE MANUFACTURING</u></b>	
335121	RESIDENTIAL, COMMERCIAL, INDUSTRIAL LIGHTING EQUIPMENT MANUFACTURING	52
335211	HOUSEHOLD ELECTRIC APPLIANCE MANUFACTURING- vacuum cleaner, refrigerator	52
335312	MOTOR AND GENERATOR MANUFACTURING	52
335931	CURRENT AND NON CURRENT CARRYING WIRING MANUFACTURING	52
335999	OTHER MISCELLANEOUS EQUIPMENT MANUFACTURING	52
	<b><u>TRANSPORTATION EQUIPMENT MANUFACTURING</u></b>	
336111	AUTOMOBILE MANUFACTURING- cars, trucks, motorcycles, boats	52
336399	MOTOR VEHICLE PARTS MANUFACTURING- brakes, transmission, vehicle lighting systems, engines	52
336411	AIRCRAFT MANUFACTURING- planes, helicopter, hang gliders	52

336412 AIRCRAFT ENGINE AND ENGINE PARTS MANUFACTURING 52

**FURNITURE AND RELATED PRODUCT MANUFACTURING**

337110 FURNITURE AND RELATED PRODUCT MANUFACTURING- mattress, 52  
blind and shades, tables, upholstered/wood furniture

**MISCELLANEOUS MANUFACTURING**

339112 SURGICAL AND MEDICAL INSTRUMENT MANUFACTURING 52

339114 DENTAL EQUIPMENT MANUFACTURING 52

339911 JEWELRY MANUFACTURING 52

339912 SILVERWARE AND HOLLOWWARE MANUFACTURING 52

339920 SPORTING AND ATHLETIC GOODS MANUFACTURING 52

339931 DOLL AND STUFFED TOY MANUFACTURING 52

339932 GAME, TOY AND CHILDREN'S GIFTS MANUFACTURING 52

339950 SIGN MANUFACTURING 52

339992 MUSICAL INSTRUMENT MANUFACTURING 52

339999 OTHER MISCELLANEOUS MANUFACTURING 52

**MERCHANT WHOLESALERS- DURABLE GOODS**

423120 MOTOR VEHICLE SUPPLIES MERCHANT WHOLESALER 52

423130 TIRE AND TUBE MERCHANT WHOLESALER 52

423140 MOTOR VEHICLE PARTS MERCHANT WHOLESALER 52

423210 FURNITURE MERCHANT WHOLESALER 52

423220 HOME FURNISHING MERCHANT WHOLESALER 52

423310 LUMBER, PLYWOOD, MILLWORK MERCHANT WHOLESALER 52

423390 OTHER CONSTRUCTION MATERIALS MERCHANT WHOLESALER 52

423450 MEDICAL SUPPLY WHOLESALER 52

423490 OTHER PROFESSIONAL EQUIPMENT MERCHANT WHOLESALER 52

423510 METAL AND MINERAL MERCHANT WHOLESALER 52

423710	HARDWARE MERCHANT WHOLESALER	52
423720	PLUMBING AND HEATING EQUIPMENT MERCHANT WHOLESALER	52
423820	FARM & GARDEN EQUIPMENT WHOLESALER	52
423830	INDUSTRIAL MACHINERY MERCHANT WHOLESALER	52
423840	INDUSTRIAL SUPPLIES MERCHANT WHOLESALER	52
423999	OTHER MISCELLANEOUS MERCHANT WHOLESALER	52

**WHOLESALE TRADE**

424410	GENERAL LINE GROCERY WHOLESALER	41
424470	MEAT PRODUCT WHOLESALER	41
424480	FRESH FRUIT WHOLESALER	41
424710	WHOLESALE TRADE- wholesale gas distribution	20
424111	WHOLESALE TRADE- paper, apparell, dairy products, meat products fruit, grain	41

**MOTOR VEHICLE AND PARTS DEALERS**

441110	NEW CAR DEALERS	34
441120	USED CAR DEALERS	35
441130	HEAVY EQUIPMENT DEALERS- NEW	36
441140	HEAVY EQUIPMENT DEALERS- USED	37
441220	MOTORCYCLE, BOAT, ATV VEHICLE DEALER	34
441229	OTHER MOTOR VEHICLE DEALERS (NEW)	34
441230	OTHER MOTOR VEHICLE DEALERS (USED)	35
441310	AUTOMOTIVE PARTS AND ACCESSORIES STORE	1
441320	TIRE DEALERS	1

**HOME FURNISHINGS, FURNITURE STORES**

442299	HOME FURNISHINGS STORE	1
443111	HOUSEHOLD APPLIANCE STORE	1

443112 RADIO, TELEVISION, AND OTHER HOUSEHOLD ELECTRONICS STORE 1

443120 COMPUTER & SOFTWARE STORE 1

**BUILDING MATERIAL STORES**

444110 HOME IMPROVEMENT CENTERS- paint, wallpaper, hardware 1

444200 LAWN & GARDEN EQUIPMENT/SUPPLIES STORE 1

**FOOD AND BEVERAGE STORES**

445110 SUPERMARKETS AND OTHER GROCERY STORES 1

445120 CONVENIENCE STORES 1

445210 MEAT MARKETS 1

445220 FISH AND SEAFOOD MARKETS 1

445230 FRUIT AND VEGETABLE MARKETS 1

**HEALTH AND PERSONAL CARE STORES**

446110 PHARMACIES AND DRUG STORE 1

446130 OPTICAL GOODS STORE 1

446199 OTHER HEALTH AND PERSONAL CARE STORES 1

**GASOLINE STATIONS**

447110 GASOLINE STATIONS- SINGLE HOSE 46A

447111 GASOLINE STATIONS- DOUBLE HOSE 46B

**CLOTHING AND CLOTHING ACCESSORIES STORES**

448111 CLOTHING AND OTHER PERSONAL ITEMS STORE- clothing, luggage 1

448210 SHOE STORES 1

448310 JEWELRY & GIFTS RETAIL STORE 1

**SPORTING GOODS, HOBBIES AND BOOK STORES**

451140 MUSICAL INSTRUMENT/SUPPLIES RETAIL 1

451110 SPORTING GOODS AND HOBBIES RETAIL 1

451211 BOOK STORE 1

**RETAIL GOODS**

452000 GENERAL MERCHANDISE STORE 1

452910 WAREHOUSE CLUBS AND SUPER CENTERS 1

452990 DOLLAR GENERAL STORE 1

453110 FLORISTS 1

453210 OFFICE SUPPLIES AND STATIONERY 1

453220 GIFT, NOVELTY, AND SOUVENIR STORE 1

453310 USED MERCHANDISE STORE 1

453910 PET AND PET SUPPLIES STORE 1

453920 ART DEALERS 1

453930 MANUFACTURED (MOBILE) HOME DEALERS 1

453991 TOBACCO STORE 1

453998 OTHER MISCELLANEOUS STORE 1

**NON-STORE RETAILERS**

454111 ELECTRONIC SHOPPING 2

454113 MAIL-ORDER HOUSES 2

454210 VENDING MACHINE OPERATORS-merchandise, food, drink, entertainment 56

454312 LIQUEFIED PETROLEUM GAS DEALER 1

454319 FUEL DEALERS 40

454390 TRANSIENT VENDOR 20

**AIR, RAIL, WATER, AND TRUCK TRANSPORTATION**

481111 AIR TRANSPORTATION- scheduled pasenger/ freight air, nonscheduled chartered passenger/ freight 45

482111 RAIL TRANSPORTATION- transportation, ticket offices state regulate 11-51-124 45

483111 WATER TRANSPORTATION- coastal, freight forwarders, inland, passenger 45

484110	TRUCK TRANSPORTATION- local, long-distance, freight, moving, storage and terminal, state regulated 37-3-33	13
484210	HOUSEHOLD & OFFICE GOODS MOVING	
	<b><u>TRANSIT AND GROUND PASSENGER TRANSPORTATION</u></b>	
485310	TAXI SERVICE COMPANY	50
485320	LIMOUSINE SERVICE COMPANY	50
485510	CHARTER BUS INDUSTRY	40
485999	OTHER TRANSIT AND GROUND TRANSPORTATION	50
486110	PIPELINE TRANSPORTATION	45
487110	SCENIC AND SIGHTSEEING TRANSPORTATION	45
	<b><u>SUPPORT ACTIVITIES FOR TRANSPORTATION</u></b>	
488119	OTHER AIRPORT OPERATIONS	50
488410	MOTOR VEHICLE TOWING	50
488999	OTHER SUPPORT ACTIVITIES	50
	<b><u>COURIERS, MESSENGERS, DELIVERY</u></b>	
492110	COURIERS-local messengers or postal service	50
492120	DELIVERY- out of town	4
	<b><u>WAREHOUSING AND STORAGE</u></b>	
493190	WAREHOUSING AND STORAGE	50
	<b><u>PUBLISHING INDUSTRIES</u></b>	
511110	NEWSPAPER PUBLISHERS	53
511140	DIRECTORY AND MAILING LISTS PUBLISHERS	42
511199	OTHER PUBLISHERS	53
	<b><u>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</u></b>	
512131	MOTION PICTURE THEATERS- drive-ins, sit-ins	1

512230	MUSIC PUBLISHERS	1
512240	SOUND RECORDING STUDIOS	1
	<b><u>BROADCASTING</u></b>	
515111	RADIO NETWORKS	45
515112	RADIO STATIONS	45
515120	TELEVISION BROADCASTING	45
515210	CABLE AND OTHER SUBSCRIPTION	ILT
516110	INTERNET PUBLISHING AND BROADCASTING	42
	<b><u>TELECOMMUNICATIONS</u></b>	
517110	WIRED TELECOMMUNICATIONS	3
517211	PAGING	ILT
517212	CELLULAR AND OTHER WIRELESS TELECOMMUNICATIONS	ILT
517310	TELECOMMUNICATIONS RESELLERS	3
517410	SATELLITE TELECOMMUNICATIONS	ILT
517510	CABLE AND OTHER PROGRAM	ILT
517910	OTHER TELECOMMUNICATIONS	ILT
	<b><u>INTERNET SERVICE PROVIDERS</u></b>	
518111	INTERNET SERVICE PROVIDER	ILT
	<b><u>OTHER INFORMATION SERVICES</u></b>	
519190	OTHER INFORMATION SERVICES- web search portals, data processing hosting, news syndicates	50
	<b><u>MONETARY AUTHORITIES</u></b>	
521110	MONETARY AUTHORITIES- CENTRAL BANK- FEDERAL RESERVE	50
	<b><u>CREDIT INTERMEDIATION AND RELATED ACTIVITES</u></b>	
522110	COMMERCIAL BANKING	44
522120	SAVINGS INSTITUTIONS	44

522130	CREDIT UNIONS	44
522298	PAWN SHOP	53
522300	CHECK CASHING/ PAYDAY LOANS SERVICES	50
522320	FINANCIAL TRANSACTION PROCESSING SERVICE	50
522390	OTHER CREDITRELATED ACTIVITIES- consumer lending, inter. trade financing, mortgage and non-mortgage	44

**SECURITIES, COMMODITIES, INVESTMENTS**

523111	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENTS AND RELATED ACTIVITIES- investment banking, portfolio management, investment advice	50
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**INSURANCE CARRIERS AND ADJUSTERS**

524126	INSURANCE, FIRE AND MARINE	58
524128	INSURANCE, OTHER THAN FIRE AND MARINE	59
524210	INSURANCE AGENCIES AND BROKERAGES	49
524291	CLAIMS ADJUSTING	49

**FUNDS, TRUSTS AND OTHER FINANCIAL VEHICLES**

525990	FINANCIAL VEHICLES- pension funds, health and welfare funds, trusts estates, real estate investment	50
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**REAL ESTATE**

531190	LESSORS OF REAL ESTATE- rental of mini-warehouses and storage buildings and other residential/ nonresidential buildings	45
531210	OFFICES OF REAL ESTATE AGENTS AND BROKERS	55
531311	REAL ESTATE PROPERTY MGMT. (RESIDENTIAL)	55
531312	REAL ESTATE PROPERTY MGMT. (NON-RESIDENTIAL)	55
531320	OFFICES OF REAL ESTATE APPRAISERS	49
531350	FLEA MARKET/ TRADE DAY	45
531390	OTHER RELATED ACTIVITIES TO REAL ESTATE	55

**RENTAL AND LEASING SERVICES**

532111	VEHICLE RENTAL AND LEASING	45
532220	FORMAL WEAR AND COSTUME RENTAL	45
532230	VIDEO TAPE AND DISC RENTAL	45
532291	HOME HEALTH EQUIPMENT RENTAL	45
532295	HOUSEHOLD FURNITURE RENTAL	45
532299	OTHER CONSUMER GOODS RENTAL- electronics, appliances, recreational goods	45
532412	CONSTRUCTION, MINING, AND INDUSTRIAL EQUIPMENT RENTAL	45
532420	OFFICE MACHINERY AND EQUIPMENT RENTAL	45
532490	OTHER COMMERCIAL AND INDUSTRIAL EQUIPMENT RENTAL	45
532999	ALL OTHER RENTAL AND LEASING	45
	<b><u>LESSORS OF NON-FINANCIAL INTANGIBLE ASSETS</u></b>	
533110	LESSORS OF NON-FINANCIAL INTANGIBLE ASSETS	45
	<b><u>PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES</u></b>	
541110	OFFICES OF LAWYERS	52
541199	OFFICES OF OTHER LEGAL SERVICES- notaries, title abstract	50
541211	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS	50
541213	TAX PREPARATION SERVICES	50
541219	OTHER ACCOUNTING SERVICES- payroll, bookkeeping	50
541310	ARCHITECTURAL SERVICES	52
541330	ENGINEERING SERVICES	52
541350	BUILDING INSPECTION SERVICES	50
541370	SURVEYING AND MAPPING	50
541490	SPECIALIZED DESIGN SERVICES- interior design, industrial design graphic design, etc.	50
541519	COMPUTER RELATED SERVICES- computer programming, computer systems design, computer facilities management	50
541618	MANAGEMENT CONSULTING SERVICES- human resources,marketing	50

environmental, administrative management, research and development

**ADVERTISING**

541810	ADVERTISING AGENCIES- public relations, media buying agencies and media representatives	42
541850	DISPLAY ADVERTISING	42
541860	DIRECT MAIL ADVERTISING	42
541890	OTHER SERVICES RELATED TO ADVERTISING	42

**OTHER PROFESSIONAL SERVICES**

541910	MARKETING RESEARCH	50
541921	PHOTOGRAPHY STUDIOS	50
541930	TRANSLATION & INTERPRETATION SERVICES	50
541940	VETERINARY SERVICES	52
541990	OTHER PROFESSIONAL SERVICES	50

**MANAGEMENT OF COMPANIES AND ENTERPRISES**

551120	MANAGEMENT COMPANIES- offices, enterprises, regional, corporate	50
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**ADMINISTRATIVE AND SUPPORT SERVICES**

561310	EMPLOYMENT PLACEMENT AGENCIES	50
561320	TEMPORARY HELP SERVICES	50
561421	TELEPHONE ANSWERING SERVICES	50
561440	COLLECTION AGENCIES	50
561450	CREDIT BUREAUS	50
561491	REPOSSESSION SERVICES	50
561492	COURT REPORTING AND STENOGRAPHY	50
561499	OTHER BUSINESS SUPPORT SERVICES	50
561510	TRAVEL AGENCIES	50
561611	INVESTIGATION SERVICES	50

561612	SECURITY GUARD SERVICES	50
561613	ARMORED CAR SERVICES	50
561621	SECURITY SYSTEMS SERVICES	50
561622	LOCKSMITHS	50
561710	EXTERMINATING AND PEST CONTROL SERVICES	50
561720	JANITORIAL SERVICES	50
561730	LANDSCAPING SERVICES	50
561740	CARPET AND UPHOLSTRY CLEANING SERVICES	50
561790	OTHER SERVICES TO BUILDINGS AND DWELLINGS	50
561990	OTHER SUPPORT SERVICES	50
 <b><u>WASTE MANAGEMENT AND REMEDIATION SERVICES</u></b>		
562111	RECYCLING COLLECTION SERVICES	50
562119	WASTE COLLECTION SERVICES- solid waste, hazardous and non-hazardous waste collection	50
562991	SEPTIC TANK AND RELATED SERVICES	50
562998	OTHER MISCELLANEOUS SERVICES	50
 <b><u>EDUCATIONAL SERVICES</u></b>		
611111	EDUCATIONAL SUPPORT SERVICES- elementary, secondary, junior college and universities	50
611698	SCHOOLS AND INSTRUCTION- secretarial, cosmetology, technical and trade, fine arts, recreation, language, tutor, driving	50
 <b><u>HEALTH CARE PROFESSIONAL SERVICES</u></b>		
621111	OFFICES OF PHYSICIANS- medical doctors	52
621210	OFFICES OF DENTISTS- dental surgeons, endodontists, orthodontists periodontists	52
621300	OFFICES OF OTHER HEALTH PRACTITIONERS	50
621310	OFFICES OF CHIROPRACTORS	52
621320	OFFICES OF OPTOMETRISTS	52

621330	OFFICES OF MENTAL HEALTH	52
621340	OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS	45
621391	OFFICES OF PODIATRISTS	52
621399	OFFICES OF OTHER MISCELLANEOUS PROFESSIONALS	52
621498	OUTPATIENT CARE CENTERS- day surgery clinics, HMO medical centers dialysis	50
621511	MEDICAL LABORATORIES	50
621512	DIAGNOSTIC IMAGING CENTER	50
621600	MASSAGE THERAPISTS	50
621610	HOME HEALTH CARE SERVICES	50
621910	AMBULANCE AND EMERGENCY FLIGHT SERVICES	50
621999	OTHER MISCELLANEOUS HEALTH SERVICES	52

### **HOSPITALS**

622110	GENERAL MEDICAL AND SURGICAL HOSPITALS	52
622210	PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS	52

### **NURSING AND RESIDENTIAL CARE FACILITIES**

623110	NURSING CARE FACILITIES	50
623311	CONTINUING CARE RETIREMENT FACILITIES	50
623990	OTHER RESIDENTIAL CARE FACILITIES	50

### **SOCIAL ASSISTANCE SERVICES**

624190	INDIVIDUAL AND FAMILY CARE SERVICES-child and youth services, services for the elderly	50
624229	COMMUNITY HOUSING SERVICES	50
624410	CHILD DAY CARE SERVICES	50

### **PERFORMING ARTS, SPECTATOR SPORTS, ARTISTS**

711111	PERFORMING ARTS- theater and dance companies, musical groups and artists	50
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711219	SPECTATOR SPORTS- sports teams and clubs, racetracks	50
711410	AGENTS AND MANAGERS FOR ARTISTS	50
	<b><u>MUSEUMS, ZOOS, AND HISTORICAL SITES</u></b>	
712110	MUSEUMS AND HISTORICAL SITES	50
712130	ZOOS AND BOTANICAL GARDENS	50
	<b><u>AMUSEMENT AND RECREATION</u></b>	
713111	AMUSEMENT AND RECREATION INDUSTRIES- theme parks, casinos	50
713120	AMUSEMENT ARCADES	50
713910	GOLF COURSES AND COUNTRY CLUBS	12
713930	MARINAS	45
713940	FITNESS AND RECREATIONAL CENTERS	45
713950	BOWLING CENTERS	45
713960	BILLIARDS/POOL ROOMS	39
713990	OTHER AMUSEMENT AND RECREATIONAL CENTERS	45
	<b><u>ACCOMMODATIONS</u></b>	
721111	HOTEL, MOTEL, BED AND BREAKFAST	45
721211	RV (RECREATIONAL VEHICLE)	45
721310	ROOMING & BOARDING HOUSING	45
	<b><u>FOOD SERVICES AND ALCOHOL BEVERAGES</u></b>	
722110	RESTAURANTS- full-service, limited-service, cafeterias	60
722310	FOOD SERVICE CONTRACTORS	60
722320	CATERERS	60
722330	MOBILE FOOD SERVICES	60
722415	RETAIL BEER ON/OFF PREMISE	14
722420	RETAIL BEER OFF PREMISE	14

722425	RETAIL WINE ON/OFF PREMISE	14
722430	RETAIL WINE OFF PREMISE	14
722435	LOUNGE IN A HOTEL,MOTEL OR RESTAURANT	31
722440	LOUNGE NOT IN A HOTEL, MOTEL OR RESTAURANT	33
722445	RESTAURANT SERVING LIQUOR	29
722450	CLUB, CLASS I	29
722455	CLUB, CLASS II	32
722460	PACKAGE STORE	29
722465	MANUFACTURER	24
722470	WHOLESALE BEER	18
722475	WHOLESALE WINE	19
722480	WHOLESALE BEER/WINE	22
722485	WHOLESALE LIQUOR	24
722490	WAREHOUSE	17
722495	SPECIAL RETAIL	20
722499	SPECIAL EVENTS RETAIL	24

**REPAIR AND MAINTENANCE**

811111	GENERAL AUTOMOTIVE REPAIR- transmission, body, paint, glass, oil change, other mechanic work	50
811192	CAR WASHES	50
811211	ELECTRONIC AND PRECISION EQUIPMENT REPAIR- computers, office machinery, communication equipment	50
811490	PERSONAL AND HOUSEHOLD GOODS REPAIR- appliances, home and garden equipment, reupholstery, footwear, leather goods	50
811999	OTHER MISC. REPAIR	50

**PERSONAL AND LAUNDRY CARE SERVICES**

812111	BARBER SHOPS AND BEAUTY SALONS	50
812113	NAIL SALONS	50

812199	OTHER PERSONAL CARE SERVICES- tanning beds, spas, etc.	50
812210	FUNERAL HOMES	50
812220	CEMETERIES AND CREMATORIES	50
812310	COIN-OPERATED LAUNDRIES	53
812320	DRYCLEANING AND LAUNDRY SERVICES	50
812331	LINEN SUPPLY	50
812332	INDUSTRIAL LAUNDERERS	50
812910	PET CARE SERVICES- grooming	50
812921	PHOTOFINISHING LABORATORIES- one-hour photo	50
812930	PARKING LOTS AND GARAGES	54
812950	BAIL BONDS SERVICES	50
812960	MEDIUMS	24
812990	OTHER PERSONAL SERVICES	50
<b><u>RELIGIOUS, SOCIAL AND CIVIC ORGANIZATIONS</u></b>		
813111	RELIGIOUS, SOCIAL AND CIVIC ORGANIZATIONS- human rights, business associations, labor unions, political	50
814110	PRIVATE HOUSEHOLDS	50
921190	GENERAL GOVERNMENT SUPPORT- executive offices, legislative bodies	50
922190	JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES- correctional institutions, parole offices	50
923130	ADMINISTRATION OF HUMAN RESOURCES	50
924130	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS	50
925110	ADMINISTRATION OF HOUSING PROGRAMS, URBAN PLANNING	50
926160	ADMINISTRATION OF ECONOMIC PROGRAMS	50
927110	SPACE RESEARCH AND TECHNOLOGY	50
928110	NATIONAL SECURITY AND INTERNATIONAL AFFAIRS	50

**ILT= IN LIEU OF TAXES. NORMALLY, THIS TYPE OF LICENSE IS ASSOCIATED WITH A FRANCHISE TAX.**

