

SERVICES TAXED UNDER ENROLLED HB 5198

56174 Carpet and Upholstery Cleaning Services

This industry comprises establishments primarily engaged in cleaning and dyeing used rugs, carpets, and upholstery.

56143 Business Service Centers

This industry comprises (1) establishments primarily engaged in providing mailbox rental and other postal and mailing services (except direct mail advertising); (2) establishments, generally known as copy centers or shops, primarily engaged in providing photocopying, duplicating, blueprinting, and other document copying services without also providing printing services (i.e., offset printing, quick printing, digital printing, prepress services); and (3) establishments that provide a range of office support services (except printing services), such as mailing services, document copying services, facsimile services, word processing services, on-site PC rental services, and office product sales.

5416 Management, Scientific, and Technical Consulting Services

54161: This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

54162: This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

54169: This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

56161 Investigation, Guard, and Armored Car Services

This industry comprises establishments primarily engaged in providing one or more of the following: (1) investigation and detective services; (2) guard and patrol services; and (3) picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit.

52393 Investment Advice

This industry comprises establishments primarily engaged in providing customized investment advice to clients on a fee basis, but do not have the authority to execute trades. Primary activities performed by establishments in this industry are providing financial planning advice and investment counseling to meet the goals and needs of specific clients.

56172 Janitorial Services

This industry comprises establishments primarily engaged in cleaning building interiors, interiors of transportation equipment (e.g., aircraft, rail cars, ships), and/or windows.

56173 Landscaping Services

This industry comprises (1) establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns, or gardens and (2) establishments primarily engaged in providing these services along with the design of landscape plans and/or the construction (i.e., installation) of walkways, retaining walls, decks, fences, ponds, and similar structures.

5611 Office Administrative Services

Firms that provide day-to-day office administration such as financial planning, billing, recordkeeping, personnel, physical distribution, and logistics.

56159 Other Travel Arrangement and Reservation Services

This industry comprises establishments (except travel agencies and tour operators) primarily engaged in providing travel arrangement and reservation services.

487 Scenic and Sightseeing Transportation

Industries in the Scenic and Sightseeing Transportation subsector utilize transportation equipment to provide recreation and entertainment. These activities have a production process distinct from passenger transportation carried out for the purpose of other types of for-hire transportation. This process does not emphasize efficient transportation; in fact, such activities often use obsolete vehicles, such as steam trains, to provide some extra ambience. The activity is local in nature, usually involving a same-day return to the point of departure.

The Scenic and Sightseeing Transportation subsector is separated into three industries based on the mode: land, water, and other.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four-season resorts without accommodations are included in this industry.

56152 Tour Operators

This industry comprises establishments primarily engaged in arranging and assembling tours. The tours are sold through travel agencies or tour operators. Travel or wholesale tour operators are included in this industry.

4931 Warehousing and Storage

This industry group includes establishments classified in the following NAICS industries: 49311, General Warehousing and Storage; 49312, Refrigerated Warehousing and Storage, 49313, Farm Product Warehousing and Storage; and 49319, Other Warehousing and Storage.

General Warehousing and Storage

This industry comprises establishments primarily engaged in operating merchandise warehousing and storage facilities. These establishments generally handle goods in containers, such as boxes, barrels, and/or drums, using equipment, such as forklifts, pallets, and racks. They are not specialized in handling bulk products of any particular type, size, or quantity of goods or products.

49312 Refrigerated Warehousing and Storage

This industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. Establishments primarily engaged in the storage of furs for the trade are included in this industry. The services provided by these establishments include blast freezing, tempering, and modified atmosphere storage services.

49313 Farm Product Warehousing and Storage

This industry comprises establishments primarily engaged in operating bulk farm product warehousing and storage facilities (except refrigerated). Grain elevators primarily engaged in storage are included in this industry.

49319 Other Warehousing and Storage

This industry comprises establishments primarily engaged in operating warehousing and storage facilities (except general merchandise, refrigerated, and farm product warehousing and storage).

56191 Packaging and Labeling Services

This industry comprises establishments primarily engaged in packaging client-owned materials. The services may include labeling and/or imprinting the package.

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

4853 Taxi and Limousine Service

This industry group includes establishments classified in the following NAICS industries: 48531, Taxi Service, and 48532, Limousine Service.

492 Couriers and Messengers

Industries in the Couriers and Messengers subsector provide intercity and/or local delivery of parcels. These articles can be described as those that may be handled by one person without using special equipment. This allows the collection, pick-up, and delivery operations to be done with limited labor costs and minimal equipment. Sorting and transportation activities, where necessary, are generally mechanized. The restriction to small parcels partly distinguishes these establishments from those in the transportation industries. The complete network of courier services establishments also distinguishes these transportation services from local messenger and delivery establishments in this subsector. This includes the establishments that perform intercity transportation as well as establishments that, under contract to them, perform local pick-up and delivery. Messengers, which usually deliver within a metropolitan or single urban area, may use bicycle, foot, small truck, or van.

8121 Personal Care Services

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

56162 Security Systems Services

This industry comprises establishments engaged in (1) selling security systems, such as burglar and fire alarms and locking devices, along with installation, repair, or monitoring services or (2) remote monitoring of electronic security alarm systems.

56141 Document Preparation Services

This industry comprises establishments primarily engaged in one or more of the following: (1) letter or resume writing; (2) document editing or proofreading; (3) typing, word processing, or desktop publishing; and (4) stenographic (except court reporting or steno type recording), transcription, and other secretarial services.

53113 Lessors of Miniwarehouses and Self-Storage Units

This industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (i.e., rooms, compartments, lockers, containers, or outdoor space) where clients can store and retrieve their goods.

All of the Following Personal Services:

- (i) Astrology services.
- (ii) Baby shoe bronzing services.
- (iii) Bail bonding services.
- (iv) Balloon-o-gram services.
- (v) Coin-operated blood pressure testing machine services.
- (vi) Bondsperson services.
- (vii) Check room services.
- (viii) Coin-operated personal service machine services.
- (ix) Comfort station operation services.
- (x) Concierge services.
- (xi) Consumer buying services.
- (xii) Credit card notification services.
- (xiii) Dating services.
- (xiv) Discount buying services.
- (xv) Social escort services.
- (xvi) Fortune-telling services.
- (xvii) Genealogical investigation services.
- (xviii) House sitting services.
- (xix) Social introduction services.
- (xx) Coin-operated rental locker services.
- (xxi) Numerology services.
- (xxii) Palm reading services.
- (xxiii) Party planning services.
- (xxiv) Pay telephone services.
- (xxv) Personal fitness trainer services.
- (xxvi) Personal shopping services.
- (xxvii) Coin-operated photographic machine services.
- (xxviii) Phrenology services.
- (xxix) Porter services.
- (xxx) Psychic services.
- (xxxi) Rest room operation services.
- (xxxii) Shoeshine services.
- (xxxiii) Singing telegram services.
- (xxxiv) Wedding chapel services, but not churches.
- (xxxv) Wedding planning services.