



Town of Lincolnville Business License Ordinance

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Town of Lincolnville
Founded December 14, 1889.

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www.charlestoncounty.org

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www.lincolnvillesc.com

TOWN OF LINCOLNVILLE BUSINESS LICENSE ORDINANCE
To be administered by the Charleston County Business License Department.
As Amended through December 3, 2003

SECTION 1. - License Required

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the corporate limits of the Town of Lincolnvile, South Carolina, is required to pay an annual license fee for the privilege of doing business and obtain a business license as herein provided.

SECTION 2. - Definitions

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

- A. “*Business*” means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly.

- B. “*Charitable Purpose*” means benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization. A charitable organization shall be deemed a business subject to a license tax unless the entire net proceeds of its operation, after necessary expenses, are devoted to charitable purposes. Compensation in any form to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

- C. “*Classification*” means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by Town Council.

- D. “*Town*” means Town of Lincolnvile.
 “*County*” means the County of Charleston.
 “*License Official*” means a person designated to administer this ordinance.

- E. *“Gross Income”* means the total revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected by the business excepting income from business done wholly outside of the Town on which a license tax is paid to some other municipality or a county and fully reported to the Town or County. The term “gross receipts” means the value proceeding or accruing from the sale of tangible personal property, including merchandise and commodities of any kind and character and all receipts, by the reason of any business engaged in, including interest, dividends, discounts, rentals of real estate or royalties, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, or any other expenses whatsoever and without any deductions on account of losses. Gross income for brokers or agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums collected. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross income for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Insurance Commission, or other government agency.
- F. *“Person”* means any individual, firm, partnership, LLP, LLC, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.
- G. *“Construction manager”* means any self employed individual, firm, partnership, corporation or group which supervises or coordinates construction of any building, highway, sewer, grading, improvement, re-improvement, structure, or part thereof, when the cost of the undertaking is thirty thousand dollars or more. Notwithstanding payment by fixed price, commission, fee or wage, said “construction manager” shall be classified in the category of “construction contractors” for purposes of this Ordinance and shall pay a license fee based upon the total cost of the undertaking supervised or coordinated.

SECTION 3. - Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one calendar beginning on January 1 and expiring on December 31; this time period shall be considered a license year. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by Lincolnville Town Council.

SECTION 4. - License Fee

- A. The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 31st day of January in each year, except for those businesses in Rate Class 8 for which a different due date is specified.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year and updated prior to renewing for the following year. No refund shall be made for a business that is discontinued, annexed into a municipality or for an over payment of a prior year license fee.
- C. If gross income for the twelve months ending on the preceding December 31 cannot be determined before January 31 of the licensing year, estimated figures will be accepted, without penalties based on the following conditions:
 - 1. Payment for the business license was received by January 31 and was 90% of the total amount that would be due and,
 - 2. An amended application and all additional fees due are received by April 30 of the licensing year.

SECTION 5. - Registration Required

- A. The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year. A new business shall be required to have a business license prior to operation within the Town.
- B. Application shall be on a form provided by the License Official which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the South Carolina Retail License Number (if applicable), the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed appropriate to carry out the purpose of this ordinance by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income figures.
- C. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes on business property due and payable to the Town have been paid.
- D. No business license shall be issued until the applicant first submits documents necessary to establish compliance with Town Zoning Ordinance, Building Code, Electrical Code, Mechanical Code, Plumbing Code, Roofing Code and other regulatory Codes as adopted by Town Council.
- E. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Official. An insurance agent not employed by an insurance company or employed by more than one insurance company shall be licensed as a broker.

Section 5A. - Fireworks Sales

Any establishment desiring to sell fireworks must first acquire the Annual State Board of Pyrotechnic Safety License and must meet all regulations pursuant to the provisions of Regulation 19-405, S.C. Code of Laws for 1976. Prior approval of the Town of Lincolnton Fire Department is required as governed by regulations of the State Fire Marshal pursuant to the 1976 Code, Chapter 9 of Title 23, and Chapter 43 of Title 39, governing the transportation and use of pyrotechnics.

Section 5B. - Hawkers and Peddlers

Any person desiring to peddle goods anywhere in the Town must first acquire the State Hawkers and Peddlers License and must meet all regulations pursuant to the provisions of Section 40-41-10, S.C. Code of Laws of 1976 and are also subject to being in compliance with the zoning and building codes.

SECTION 5C. - Miscellaneous Sales

(Antique Malls, Flea Markets or Leased Space Sales)

Any person leasing space for the sale of merchandise from an established business shall be required to have a business license, whether or not the sales are made through a central cash register. Furthermore, it shall be the responsibility of the lessor of the spaces to advise the business license office of persons leasing space.

SECTION 6. - Deductions, Exemptions, and Charitable Organizations

- A. No deductions from gross income shall be made except income from business done wholly outside of the Town jurisdiction on which a license tax is paid to another municipality or county, taxes collected for a governmental entity, or income which cannot be taxed pursuant to State or Federal law. The applicant shall have the burden to establish the right to deduction by satisfactory records and proof.

- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Town, unless exempted by State or Federal law. The License Official shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification System (NAICS) for the United States published by the Office of Management and Budget. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this ordinance.

- C. Charitable organizations which have exemptions from state and federal income taxes may be exempt from a business license tax only in cases where the sponsors, organizers, directors, trustees, or persons who exercise ultimate control of the organization receive no part of the proceeds of operation, and all proceeds are devoted to charitable purposes as defined by this ordinance. Payment of necessary costs of operation and wages to non-management employees will not disqualify a charitable organization from exemption.

SECTION 7. - False Application Unlawful

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

SECTION 8. - Display and Transfer

- A. All persons shall display the license issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Town.
- B. A change of address must be reported to the License Official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Official and compliance with zoning and building codes. Failure to obtain the approval of the License Official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

SECTION 9. - Administration of Ordinance

The License Official shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the Police Department and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned. The Police Department, in addition to the License Official, is hereby empowered to make or initiate investigations to ensure compliance with the provisions of this Ordinance and to initiate prosecution of violations. The Police Department, in addition to the License Official, shall have the authority to order that a business immediately cease making sales in the event no current valid Business License has been issued.

SECTION 10. - Inspection and Audits

- A. For the purpose of enforcing the provisions of this ordinance the License Official or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense.
- B. The License Official shall make systematic inspections and random audits of all businesses within the Town to insure compliance with the ordinance. Records of inspection and audits shall not be deemed public records, and the License Official shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee, provided that statistics compiled by classifications may be made public.
- C. The License Official, upon approval of the Mayor, may disclose gross income of licenses to the Internal Revenue Service, S.C. Department of Revenue, Charleston County Tax Assessor, Charleston County Business License/User Fee Appeals Board and other County and Municipal Business license offices for the purpose of assisting tax assessments, tax collections and enforcement. Such disclosures shall be for internal, confidential and official use of these governmental agencies and shall not be deemed public records.

SECTION 11. - Assessments, Payment Under Protest, Appeal

- A. When a person fails to obtain a business license or to furnish the information required by this ordinance or the License Official, the License Official shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license tax and penalties as provided herein.

- B. A notice of assessment shall be served by certified mail. An application for adjustment of the assessment may be made to the License Official within five (5) days after the notice is mailed or the assessment will become final. The License Official shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.

- C. A final assessment may be appealed to the Business License/User Fee Appeals Board. See Section 16 - Appeals, which explains the procedures for appealing a final assessment.

SECTION 12. - Delinquent License Fees, Partial Payment

- A. For non-payment of all or any part of the correct license fee, the License Official shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. Penalties shall not exceed 100% of the original license fee and shall not be waived. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Official shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

- B. Partial payment may be accepted by the License Official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

SECTION 13. - Notices

The License Official may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the Town three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

SECTION 14. - Denial of License

The License Official shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance per se. A decision of the License Official shall be subject to appeal to the Business License/User Fee Appeals Board as herein provided. Denial shall be written with reasons stated.

SECTION 15. - Suspension or Revocation of License

When the License Official determines that:

- A. A license has been mistakenly or improperly issued or issued contrary to law; or
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provision of this ordinance; or
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- E. A licensee has engaged in an unlawful activity or nuisance related to the business.

The License Official shall give written notice to the licensee or the person in control of the business within the Town by personal service or certified mail that the license is suspended pending a hearing before Business License/User Fee Appeals Board for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be within thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

SECTION 16. - Appeals to Council

- A. Any person aggrieved by a final assessment, charge backs from an audit or a denial of a business license by the License Official may appeal the decision to the Business License/ User Fee Appeals Board by written request stating the reasons therefore. The appeal must be filed with the License Official within ten (10) days after the payment of the assessment under protest or notice of denial is received. A written notice of appeal must be accompanied with a \$25 fee that will be used to partially defray the costs incurred in connection with the administration of appeals. Payment under protest shall be a condition precedent to appeal. The fee will be refunded in the event of final resolution of the appeal in favor of the appellant.

- B. An appeal or a hearing on revocation shall be held by the Appeals Board after receipt of a request for appeal or service of notice of suspension at a meeting of which the applicant or licensee has the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by the Board shall govern the hearing. The Board shall, by majority vote of members present, render a written decision based upon findings of fact and the application of the standards herein which shall be served upon all parties or their representatives. The decision of the Board shall be final unless appealed to Town Council with ten (10) days after service of the Board's decision. Town Council shall review the record and without further hearing affirm, modify, or deny the appeal. The decision of Council shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service of Town Council's decision.

- C. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

SECTION 17. - Permission To Use Streets Required

It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the Town any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent agreement or franchise agreement issued by Town Council by ordinance which prescribes the term, fees and conditions for use.

SECTION 18. - Consent, Franchise or Business License Fee Required

The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees unless specifically provided by the franchise or consent agreement.

SECTION 19. - Confidentiality

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns.

SECTION 20. - Violations

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

SECTION 21. - Separability

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

SECTION 22. - Classification and Rates

- A. The sectors of businesses included in each Rate Class are listed with the United States North American Industry Classification System (NAICS) codes. The alphabetical index in this ordinance is a tool for classification, not a limitation on businesses subject to a license tax. The License Official shall determine the proper class for a business according to the applicable NAICS manual, whether or not the business is listed in the alphabetical index. A business class which is not listed in the rate class or numerical indexes is not subject to a license tax. Standard Industrial Classification (SIC) codes included in the index are for administrative use in converting to NAICS codes.
- B. The license fee for each Class of businesses subject to this ordinance shall be computed in accordance with the following rates.

RATES

RATE CLASS	INCOME: 0 - \$2000	ALL OVER \$2000 Rate per Thousand or fraction thereof
	MINIMUM FEE	
1	\$50.00	\$2.85
2	\$55.00	\$2.90
3	\$60.00	\$2.95
4	\$65.00	\$3.00
5	\$70.00	\$3.05
6	\$75.00	\$3.10
7	\$80.00	\$3.15
8	See class 8 rates	

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the town.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000

Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 – 1	100%
1 – 2	90%
2 – 3	80%
3 – 4	70%
Over 4	60%

CLASS 8 RATES

Each NAICS Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State Law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates.

NAICS # **Type Business**

- 23 Contractors, Construction - All Types
- A. Having a place of business within the Town.
- First \$2,000 of income \$65.00/thousand
- Over \$2,000- \$2.85/thousand
- All out of town income, for which no business license has been paid, must be reported as part of the gross income.
- B. Itinerant (having no permanent place of business within the town or non-resident).
- Double the In-Town rates above.

A trailer at the construction site, a home office or structure in which the contractor resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to issuing a building permit or commencement of work, and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year.

No contractor shall be issued a business license until all State and County qualification examinations and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job and shall furnish the License Official with a list of all sub-contractors for the same job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a subcontractor. General or prime contractors will be responsible and will pay for the business license of any sub-contractor doing work on the project if the sub-contractor is found without a town business license.

All contractors located in the Town must report all income received in the prior year to the business license office during the renewal period. Each Contractor may itemize and deduct all update fees paid to the town, county, or any other municipality, on the business license application form.

c. The telecommunications business license tax shall be due on January 1 in each year, beginning in the year 2000. Declining rates shall not apply. Taxes are payable without penalty by January 31 following the due date. After January 31, the delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

d. Exemptions for income from business in interstate commerce are not permitted. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

e. Nothing in this ordinance shall be interpreted to interfere with a franchise agreement or contractual agreement entered into with a telecommunications provider prior to December 31, 1997.

f. Fees imposed by a franchise or contractual agreement with a telecommunications provider entered into prior to December 31, 1997, which expires prior to December 31, 2003 shall continue in effect until December 31, 2003.

g. All fees collected under such franchise agreement or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this ordinance.

h. A business license tax ordinance, adopted prior to December 31, 1997, which levied a business license tax paid by a telecommunications company higher than that levied under this ordinance, shall remain in effect through December 31, 2003.

i. As authorized by S. C. Code § 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code § 58-9-2200 in the form attached hereto is approved, and the Mayor is authorized to execute it.

241 Insurance Companies:

On gross premiums collected through offices or agents located in the City, wherever the risk is located, or collected on policies written on property or risks located in the City, wherever the premiums are collected. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality.

[Declining rates shall not apply.]

52411	Life, Health and Accident	0.75% of Gross Premiums
524126	Fire and Casualty (Licensed in SC)	2% of Gross Premiums
524127	Title Insurance	2% of Gross Premiums
524210	Brokers for Fire & Casualty Insurers: - non-admitted	2% of Gross Premiums

On gross premiums collected on policies of companies not licensed in South Carolina, the agent or broker shall pay annually, with copy of the report showing location of the risks insured.

[Premiums for non-admitted business are not included in gross commissions for license under Rate Class 7 for other business.]
Notwithstanding any other provision of this ordinance, license taxes for insurance companies and brokers for non-admitted insurers shall be payable on or before May 31 in each year without penalty. Pursuant to S.C. Code §5-7-300, the agreement with the Municipal Association of South Carolina on file with the Clerk for Collection of current and delinquent license taxes from insurers and brokers is approved.

5175	Television, Cable or Pay	
	Franchise fee required	plus Rate Class 4
22112	Electric Power Distribution	
	Franchise fee required	plus
	On gross income resulting from electric services related activities provided within the City and gross income collected through offices or agents located in the City wherever the services are provided.	
22121	Natural Gas Distribution	
	Franchise fee required	plus
	On gross income resulting from electric services related activities provided within the City and gross income collected through offices or agents located in the City wherever the services are provided.	
423930	Junk or Scrap Dealers	
	First \$2,000	\$90.00
	Over \$2,000	2.85/thousand
4411- 4412	Automobile & Motor Vehicle Dealers Farm Machinery, Boat Dealers Retail	
	First \$2,000 Gross Income	\$65.00
	Over \$2,000(Declining rate applies)	2.85/thousand
	One sales lot not more than 400 feet from main showroom may be operated under this license provided that proceeds from sales thereat are included in gross receipts at main office when both are operated under the same name and ownership. Gross income shall include full sales price without deduction for trade-ins.	
722410	Drinking Places (alcoholic beverages, beer & wine)	
	First \$2,000 Gross Income	\$315.00
	Over \$2,000	2.85/thousand
522298	Pawn Brokers - All Types	
	First \$2,000 Gross Income	\$115.00
	Over \$2,000	2.85/thousand

454210	Vending Machines	
	If income is not reported in gross income of business where located, the following rates apply.	
	First \$2,000 Gross Income	\$65.00
	Over \$2,000	3.00/thousand
454390	Peddlers, Solicitors, Canvassers, Door-to-Door Sales direct retail	
	First \$2,000 Gross Income	\$24.00
	Over \$2,000	12.00/thousand
	Out of city peddler of products; issued for one weeks duration	
713120	Amusement Machines, coin operated (except gambling)	
	Music machines, juke boxes, kiddie rides, video games, pin tables with levers and other amusement machines with or without free play feature licensed by S.C. Code 12-21-2720(A)(1) and (A)(2).- Type I and Type II	
	1. Operator of machine	\$12.50 Per machine
	(12-21-2746) Plus	\$12.50 business license
	(For operation of all machines, not on gross income)	
	2. Distributor selling or leasing machines	
	(Not licensed by State as an operator, 12-21-278)	
	First \$2,000 Gross Income	\$215.00
	Over \$2,000	3.00/thousand
713290	Amusement Machines, coin operated – non payout	
	Amusement machines of the non payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code 12-21-2720(A)(3) Type III.	
	1. Operator of machine	\$180.00 per machine
	(owner of business)	
	(12-21-2720(B))	Plus \$12.50 business license
	2. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to S.C. Code 12-21-2728)	
	[Nonresident rates apply]	
	First \$2,000 Gross Income	\$115.00
	Over \$2,000	2.85/thousand

713990	Billiard or Pool Rooms, all types	
	Decal (required on each table)	\$5.00
	If income is not reported in gross income of business where located, the following rates apply.	
	First \$2,000 Gross Income	\$115.00
	Over \$2,000	2.85/thousand
445120	Convenience Stores	
	First \$2,000 Gross Income	\$50.00
	Over \$2,000	1.15/thousand
447110	Gasoline Stations with Convenience Stores	
	First \$2,000 Gross Income	\$50.00
	Over \$2,000	1.15/thousand
711190	Carnivals and Circuses	
	First \$2,000 Gross Income	\$215.00
	Over \$2,000	3.75/thousand
485310	Taxicabs	
	Rate Class 3 (Proof of insurance and \$5.00 decal required)	

SECTION 23. - BUSINESS CLASSIFICATION INDEX

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the NAICS Code. All businesses not exempt by law which are in the major groups or sectors listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Official shall determine the proper classification of a business not listed.

RATE CLASS INDEX

RATE CLASS 1

NAICS	Business Sector
42	Wholesale Trade
442	Furniture and Home Furnishing Stores
445	Food and Beverage Stores (see Class 8 for 445120)
446	Health and Personal Care Stores
447	Gasoline Stations (see Class 8 for 447110)
451	Sporting Goods, Hobby, Book, Music Stores
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, except drinking places
813	Membership Organizations
92	Public Administration

RATE CLASS 2

NAICS	Business Sector
4413	Automotive Parts, Tire Stores
443	Electronics and Appliance Stores
444	Building Material, Garden Equipment and Supply
448	Clothing and Accessory Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, except peddlers
45421	Vending Machines
811	Repair and Maintenance Services

RATE CLASS 3

NAICS	Business Sector
31-33	Manufacturing
48	Transportation, except rail

RATE CLASS 4

NAICS	Business Sector
11	Agriculture, Forestry, Fishing and Hunting
21	Mining
2213	Water and Sewerage Systems
512	Motion Pictures, theaters, production
56	Administrative and Support, Waste Management and Remediation Services
711	Arts, Sports and Promoters of Events
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, except coin-operated machines and gambling
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

NAICS	Business Sector
49	Warehousing and Couriers

RATE CLASS 6

NAICS	Business Sector
511	Information, Newspapers, Publishers
522	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
523	Security and Commodity Brokers
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 7

NAICS	Business Sector
515	Radio and Television Broadcasting
516	Internet Publishers
518	Internet Service Providers and Data Processing Services, on line
5242	Insurance Agencies, except brokers for non-admitted insurers
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

RATE CLASS 8

NAICS	Business Sector
2211	Electric Utilities
2212	Gas Utilities
23	Construction, all types
423930	Recyclable Material, Junk
4411	Automobile Dealers
4412	Other Motor Vehicle Dealers
445120	Convenience Stores
447110	Gasoline Stations with Convenience Stores
45439	Peddlers, Direct Selling
482	Rail Transportation
5171	Telecommunications, wired
5172	Telecommunications, cellular
5175	Cable Television
522298	Pawnshops
5241	Insurance Carriers
52421	Brokers for Non-admitted Insurance Carriers
71119	Carnivals, Circuses
7131	Amusement Arcades, except gambling [Type I and Type II]
7132	Nonpayout Amusement Machines [Type III]
71399	Billiard Parlor, Pool Tables
72241	Drinking Places, Bars (alcoholic)

SECTION 23. - BUSINESS CLASSIFICATION INDEX (Cont)

NAICS NUMERICAL INDEX		
NAICS Code	Rate Class	NAICS Sector Description
11	4	Agriculture, Forestry, Fishing and Hunting
21	4	Mining
2211	8	Electric Utilities
2212	8	Gas Utilities
2213	4	Water and Sewerage Systems
23	8	Construction, all types
31-33	3	Manufacturing
42	1	Wholesale Trade, except junk
423930	8	Recyclable Material, Junk
44-45		Retail Trade (See type)
4411	8	Automobile Dealers
4412	8	Other Motor Vehicle Dealers and Farm Machinery
4413	2	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	2	Electronics and Appliance Stores
444	2	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores (see Class 8 for 445120)
445120	8	Convenience Stores
446	1	Health and Personal Care Stores
447	1	Gasoline Stations (see Class 8 for 447110)
447110	8	Gasoline Stations with Convenience Stores
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	2	General Merchandise Stores
453	2	Miscellaneous Store Retailers
454	2	Nonstore Retailers, except peddlers
45421	2	Vending Machines
45439	8	Peddlers, Direct Selling
48	3	Transportation, except rail
482	8	Rail Transportation
49	5	Warehousing and Couriers
511	6	Information, Newspapers, Publishers
512	4	Motion Pictures, theaters, production, music, recording
515	7	Radio and Television Broadcasting
516	7	Internet Publishers
5171	8	Telecommunications, wired

NAICS Code	Rate Class	NAICS Sector Description
5172	8	Telecommunications, cellular
5175	8	Cable Television
518	7	Internet Service Providers and Data Processing Services, on line
522	6	Consumer Finance, Mortgage Brokers, Credit Card Issuing, except banks and pawnshops
522298	8	Pawnshops
523	6	Security and Commodity Brokers
5241	8	Insurance Carriers
5242	7	Insurance Agencies, except brokers for non-admitted insurers
52421	8	Brokers for Non-admitted Insurance Carriers
53	7	Real Estate and Rental
54	7	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
56	4	Administrative and Support, Waste Management and Remediation Services
61	6	Education Services
62	6	Health Care and Social Assistance
711	4	Arts, Sports and Promoters of Events
71119	8	Carnivals, Circuses
712	4	Museums, Historical Sites, Zoos, Gardens
713	4	Amusement and Recreation, except coin-operated machines and gambling
7131	8	Amusement Arcades, except gambling [Sec. 12-21-2720(A)(1) and (2)]
7132	8	Nonpayout Amusement Machines [Sec. 12-21-2720(A)(3)]
71399	8	Billiard Parlor, Pool Tables
721	1	Accommodation, Hotel, Motel, Inn, Camp
722	1	Eating Places, Food Services, Restaurants, Caterers, except drinking places
72241	8	Drinking Places, Bars (alcoholic)
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
813	1	Membership Organizations
92	1	Public Administration

SECTION 23. - BUSINESS CLASSIFICATION INDEX (Cont)

NAICS ALPHABETICAL INDEX

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
311611	3	Abattoirs	
611310	6	Academies, college or university	
561440	4	Account collection services	
541211	7	Accounting (CPAs) services, certified public	
541219	7	Accounting services (except CPAs)	
711510	4	Actors, independent	
621111	6	Acupuncturists	
511140	6	Address list publishers	
561110	4	Administrative management services	
541810	7	Advertising agencies	
323110	3	Advertising materials printing	
511120	6	Advertising periodical publishers	
541850	7	Advertising services, indoor or outdoor display	
713940	4	Aerobic dance and exercise centers	
423860	1	Aeronautical equipment and supplies, wholesaling	
524210	7	Agencies , insurance	
531210	7	Agencies, real estate	
711410	4	Agents for artists, authors, entertainers, models, sports & public figures, etc.	
11	4	Agriculture (See type of operation)	
		111 Crop production	
		112 Animal production	
		113 Forestry and logging	
		114 Fishing, hunting and trapping	
		115 Agriculture and forestry support activities	
423820	1	Agricultural machinery and equipment, sale	
811412	2	Air-conditioner, window, repair and maintenance services	
238220	8	Air-conditioning installation contractors	
481211	3	Aircraft charter services, passenger	
441229	8	Aircraft dealers, retail	
423860	1	Aircraft equipment and supplies, wholesaling	
488119	3	Aircraft hangar rental	
488190	3	Aircraft maintenance and repair services	
532411	7	Aircraft rental and leasing	
722310	1	Airline food service contractors	
561599	4	Airline ticket offices	
485999	3	Airport limousine services (shuttle)	
561621	4	Alarm systems sales with installation, maintenance, or monitoring services	
441221	8	All-terrain vehicle (ATV) dealers	
621910	6	Ambulance services, air or ground	
713120	8	Amusement device parlors (except gambling), coin-operated; arcades	
713290	8	Amusement, gambling machines, coin-operated (video poker) – PROHIBITED	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
812910	4	Animal grooming services	
541940	7	Animal hospitals	
561421	4	Answering services, telephone	
238990	8	Antenna installation construction contractors	
444112	2	Antenna, satellite, sales and installation	
441120	8	Antique auto dealers	
811420	2	Antique furniture repair and restoration shops	
453310	2	Antique shops	
531110	7	Apartment rental or leasing	
448150	2	Apparel accessory stores	
812320	4	Apparel pressing services	
448130	2	Apparel stores, children's and infants' clothing	
448110	2	Apparel stores, men's and boys' clothing	
453310	2	Apparel stores, used clothing	
448120	2	Apparel stores, women's and girls' clothing	
532210	7	Appliance rental	
443111	2	Appliance stores, household-type	
453310	2	Appliance stores, household-type, used	
811412	2	Appliance, household-type, repair and maintenance services	
423720	1	Appliances, gas (except dryers, freezers, refrigerators), wholesaling	
423620	1	Appliances, household-type(except gas ranges, gas water heaters), wholesaling	
541990	7	Appraisal (except real estate) services	
531320	7	Appraisal services, real estate	
712130	4	Aquariums	
541990	7	Arbitration and conciliation services (except by attorney, paralegal)	
713120	8	Arcades , amusement	
541310	7	Architectural (except landscape) services	
541320	7	Architectural services, landscape	
711310	4	Arena operators	
811310	2	Armature rewinding services	
561613	4	Armored car services	
611610	6	Art (except commercial or graphic) instruction	
453920	2	Art dealers	
712110	4	Art galleries (except retail)	
453920	2	Art galleries retailing art	
511199	6	Art publishers	
611519	6	Art schools, commercial or graphic	
541430	7	Art studios, commercial	
453998	2	Art supply stores	
711510	4	Artist	
453220	2	Arts and crafts, retail	
711310	4	Arts event managers with facilities	
711320	4	Arts event managers without facilities	
562910	4	Asbestos removal contractors	
623311	6	Assisted-living facilities with on-site nursing facilities	
623312	6	Assisted-living facilities without on-site nursing care facilities	
522320	6	ATM machine operator	
541110	7	Attorneys' private practices	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
453998	2	Auction houses (general merchandise)	
423990	1	Audio and video tapes and disks, prerecorded, wholesaling	
443112	2	Audio equipment stores (except automotive)	
532490	7	Audio visual equipment rental or leasing	
541211	7	Auditing services (CPA services), accounts	
441310	2	Auto supply stores	
423420	1	Automatic teller machines (ATM) wholesaling	
493190	5	Automobile dead storage	
441110	8	Automobile dealers, new only or new and used	
441120	8	Automobile dealers, used only	
611692	6	Automobile driving schools	
522220	6	Automobile finance leasing companies	
522220	6	Automobile financing	
423120	1	Automobile glass wholesaling	
532112	7	Automobile leasing	
812930	4	Automobile parking garages or lots	
441310	2	Automobile parts dealers	
532111	7	Automobile rental	
485320	3	Automobile rental with driver (except shuttle service, taxis)	
561491	4	Automobile repossession services	
561920	4	Automobile show promoters	
811121	2	Automotive body shops	
811118	2	Automotive brake repair shops	
711212	4	Automobile racetracks	
811192	2	Automotive detailing services (cleaning, polishing)	
811112	2	Automotive exhaust system repair and replacement shops	
811118	2	Automotive front end alignment shops	
811122	2	Automotive glass shops	
811191	2	Automotive oil change and lubrication shops	
811121	2	Automotive paint shops	
423120	1	Automotive parts, new, wholesaling	
811118	2	Automotive radiator repair shops	
811111	2	Automotive repair and replacement shops, general	
441320	2	Automotive tire dealers	
811113	2	Automotive transmission repair shops	
811118	2	Automotive tune-up shops	
811121	2	Automotive upholstery shops	
811192	2	Automotive washing and polishing	
611512	6	Aviation schools	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
624410	6	Babysitting services, child day care	
812990	4	Bail bonding services	
445210	1	Baked ham stores	
445291	1	Bakery stores, retailing only	
611610	6	Ballet schools (except academic)	
711130	4	Bands, dance	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
812111	4	Barber shops	
722410	8	Bars , drinking places, lounges, taverns, alcoholic	
532292	7	Beach chair, umbrella rental	
448190	2	Beachwear stores, retail	
812112	4	Beauty salons	
721191	1	Bed and breakfast inns	
517221	8	Beeper (i.e., radio pager) communication carriers	
722330	1	Beverage stands, nonalcoholic, mobile	
451110	1	Bicycle (except motorized) shops	
532292	7	Bicycle rental	
811490	2	Bicycle repair and maintenance shops without retailing bicycles	
441221	8	Bicycle shops, motorized	
561440	4	Bill collection services	
541850	7	Billboard display advertising services	
713990	8	Billiard rooms, parlors	
541219	7	Billing services	
713290	8	Bingo halls, parlors	
621410	6	Birth control clinics	
561439	4	Blueprinting services	
621999	6	Blood pressure screening services	
812990	4	Blood pressure testing machine concession, coin-operated	
115210	4	Boarding horses	
721310	1	Boarding houses	
611110	6	Boarding schools, elementary or secondary	
812910	4	Boarding services, pet	
441222	8	Boat dealers, new and used	
441222	8	Boat trailer dealers	
487210	3	Boat, fishing charter, sightseeing, dinner cruises, operation	
811490	2	Boat, pleasure, repair & maintenance, not retailing new boats	
713930	4	Boating clubs with marinas	
713990	4	Boating clubs without marinas	
423860	1	Boats (except pleasure) wholesaling	
336612	3	Boats (i.e., suitable or intended for personal use) manufacturing	
713940	4	Body building studios, physical fitness	
811121	2	Body shops, automotive	
238220	8	Boiler contractors	
523120	6	Bond brokerages	
493110	5	Bonded warehousing, general merchandise	
323121	3	Book binding shops	
511130	6	Book publishers	
451211	1	Book stores	
541219	7	Bookkeeping services	
323117	3	Books printing without publishing	
424920	1	Books, wholesaling	
235930	8	Boring contractors, building construction	
424490	1	Bottled water (except water treating) wholesaling	
454390	2	Bottled water providers, direct selling	
713950	4	Bowling alleys, centers	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
423910	1	Bowling equipment and supplies, wholesaling	
451110	1	Bowling equipment and supply stores	
711310	4	Boxing event promoters	
238140	8	Bricklaying construction contractors	
423320	1	Bricks (except refractory) wholesaling	
327121	3	Bricks, clay, manufacturing	
448190	2	Bridal gown shops (except custom)	
532220	7	Bridal wear rental	
523120	6	Brokerages, securities	
524210	7	Brokers' offices, insurance (see Class 8 for non-admitted rate)	
522310	6	Brokers' offices, loan, mortgage	
531210	7	Brokers' offices, real estate	
		Brokers - see heading under type of operation	
561720	4	Building cleaning services, janitorial	
236210	8	Building construction, industrial, general construction contractors	
236115	8	Building construction, residential	
444110	2	Building materials supply dealers, home centers	
424710	1	Bulk gasoline stations	
532412	7	Bulldozer rental or leasing without operator	
561621	4	Burglar alarm sales with installation, maintenance, or monitoring	
485510	3	Bus charter services (except scenic, sightseeing)	
561599	4	Bus ticket offices	
611410	6	Business colleges or schools	
541611	7	Business management consulting services	
445210	1	Butcher shops	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
541211	7	CPAs' (certified public accountants) offices	
485310	3	Cab (taxi) services	
238350	8	Cabinet work on site construction contractors	
517510	8	Cable TV providers (except networks)	
237130	8	Cable laying	
722310	1	Cafeteria food service contractors (e.g., office, hospital, school)	
722212	1	Cafeterias	
532210	7	Camcorder rental	
423410	1	Camera equipment and supplies, photographic, wholesaling	
443130	2	Camera shops, photographic	
532120	7	Camper rental	
721211	1	Campgrounds	
713990	4	Camps (except instructional), day	
445292	1	Candy stores, packaged, retailing only	
424450	1	Candy wholesaling	
532292	7	Canoe rental	
722330	1	Canteens, mobile	
424990	1	Canvas products wholesaling	
454390	8	Canvassers (door-to-door), direct retail sale of merchandise	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
811192	2	Car detailers	
532112	7	Car leasing	
532111	7	Car rental agencies	
811111	2	Car repair shops, general	
811192	2	Car washes	
453220	2	Card shops, greeting	
424120	1	Cards, greeting, wholesaling	
711190	8	Carnival traveling shows	
238130	8	Carpentry, framing	
238350	8	Carpentry, finish	
532490	7	Carpet and rug cleaning equipment rental	
561740	4	Carpet cleaning plants, services, including on premises cleaning	
442210	1	Carpet stores	
722211	1	Carryout restaurants	
423850	1	Caskets, burial, wholesaling	
532230	7	Cassette, prerecorded video, rental	
722320	1	Caterers	
238310	8	Ceiling construction contractors	
444190	2	Ceiling fan stores	
517212	8	Cellular telephone services	
443112	2	Cellular telephone stores	
423320	1	Cement wholesaling	
812220	4	Cemeteries	
423320	1	Ceramic construction materials (except refractory) wholesaling	
444190	2	Ceramic tile stores	
523930	6	Certified financial planners, customized, fees paid by client	
541211	7	Certified public accountants' (CPA) offices	
522210	6	Charge card issuing	
481212	3	Charter air freight services	
481211	3	Charter air passenger services	
485510	3	Charter bus services (except scenic, sightseeing)	
541710	7	Chemical research and development laboratories or services	
424690	1	Chemicals (household, industrial, photographic) wholesaling	
424910	1	Chemicals, agricultural, wholesaling	
424440	1	Chicken & chicken products (except packaged frozen) wholesaling	
112310	4	Chicken egg production	
487210	3	Charter fishing boat operation	
522390	6	Check cashing services	
112320	4	Chicken production (except egg laying)	
311615	3	Chickens, slaughtering and dressing	
624410	6	Child day care	
561790	4	Chimney cleaning services	
442299	1	Chinaware stores	
621310	6	Chiropractors' offices (centers, clinics)	
453220	2	Christmas stores	
111421	4	Christmas tree growing	
424990	1	Christmas trees (artificial, cut) wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
454390	2	Christmas trees, cut, direct selling	
453991	2	Cigarette stands, permanent	
424940	1	Cigarettes wholesaling	
711190	8	Circuses	
524291	7	Claims adjusting, insurance	
812320	4	Cleaners , drycleaning and laundry service	
561790	4	Cleaning (power sweeping, washing) buildings, parking lots	
561740	4	Cleaning carpets	
561720	4	Cleaning homes, offices, new building interiors, shopping centers	
561740	4	Cleaning services, carpet and rug	
561790	4	Cleaning swimming pools	
621498	6	Clinics/centers, health practitioners practicing in same office	
519190	7	Clipping services, news	
811490	2	Clock repair shops without retailing new clocks	
448310	2	Clock shops	
513220	8	Closed circuit television (CCTV)	
		Clothing – see also apparel	
448150	2	Clothing accessories stores	
811490	2	Clothing repair shops, alterations only	
448140	2	Clothing stores, family	
424320	1	Clothing, men's and boys', wholesaling	
424330	1	Clothing accessories, women's, children's, infants', wholesaling	
454319	2	Coal dealers, direct selling	
448190	2	Coat stores	
722410	8	Cocktail lounges	
722213	1	Coffee shops, on premise brewing	
713120	8	Coin-operated amusement devices; arcade (parlor), nongambling	
812310	4	Coin-operated drycleaners and laundries	
423990	1	Coin-operated game machines wholesaling	
713990	8	Coin-operated nongambling amusement device operators	
812990	4	Coin-operated personal service machine (e.g., photo, scales, etc.)	
493120	5	Cold storage locker services	
453220	2	Collectible gift shops (e.g., crystal, pewter, porcelain)	
561440	4	Collection agencies	
811310	2	Commercial & industrial machinery repair & maintenance services	
236220	8	Commercial and institutional building construction management	
541430	7	Commercial art services	
311812	3	Commercial bakeries	
236220	8	Commercial building construction	
531120	7	Commercial building rental or leasing	
561450	4	Commercial credit reporting bureaus	
541922	7	Commercial photography services	
531312	7	Commercial property managing	
531210	7	Commercial real estate agencies	
512110	4	Commercials, television, production	
523140	6	Commodity contracts brokers' offices	
238210	8	Communication equipment construction contractors	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
811213	2	Communication equipment repair and maintenance services	
23690	1	Communications equipment wholesaling	
485113	3	Commuter bus operation	
423990	1	Compact discs (CDS), prerecorded, wholesaling	
424690	1	Compressed gases (except LP gas) wholesaling	
541519	7	Computer consultant	
811212	2	Computer equipment repair and maintenance services	
443120	2	Computer equipment stores	
518111	7	Computer - internet service providers (ISP)	
611420	6	Computer operator training	
541511	7	Computer program or software development, custom	
532420	7	Computer rental or leasing	
611519	6	Computer repair training	
541513	7	Computer systems facilities management and operation services	
518210	7	Computer time leasing	
532230	7	Computer video game rental	
541512	7	Computer-aided design systems integration design services	
334111	3	Computers, manufacturing	
443120	2	Computers, retailing	
423430	1	Computers, wholesaling	
713990	8	Concession operators, amusement device (except gambling), ride	
722330	1	Concession stands, food, mobile	
327320	3	Concrete batch plants, ready-mix manufacture and distribution	
423320	1	Concrete building products wholesaling	
238990	8	Concrete finishing construction contractors	
531311	7	Condominium managers' offices	
531120	7	Conference center, no promotion of events, rental or leasing	
453310	2	Consignment shops, used	
532412	7	Construction machinery and equipment rental without operator	
811310	2	Construction machinery & equipment repair, maintenance services	
423810	1	Construction machinery and equipment wholesaling	
236220	8	Construction management firms, commercial and institutional	
561450	4	Consumer credit reporting bureaus	
522291	6	Consumer finance companies	
623311	6	Continuing care retirement communities	
23	8	Contractors , construction and special trade - all types	
623110	6	Convalescent homes or convalescent hospitals	
445120	8	Convenience food stores	
447110	8	Convenience food with gasoline stations	
561920	4	Convention promoters, managers, services	
532420	7	Copier rental or leasing	
561439	4	Copy shops	
423420	1	Copying machines wholesaling	
551114	7	Corporate offices	
446120	1	Cosmetics stores	
424210	1	Cosmetics wholesaling	
812112	4	Cosmetology salons or shops (beauty shops)	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
611511	6	Cosmetology schools	
448150	2	Costume jewelry stores	
423940	1	Costume jewelry wholesaling	
532220	7	Costume rental	
115111	4	Cotton ginning	
624190	6	Counseling services	
238990	8	Counter top construction contractors	
713910	4	Country clubs	
492110	5	Courier services	
561920	4	Craft fair managers, organizers, promoters	
451120	1	Craft supply stores	
532412	7	Crane rental or leasing without operator	
561450	4	Credit agencies, investigating services, reporting bureaus	
522210	3	Credit card issuing (other than banks)	
812220	6	Crematories (except combined with funeral homes)	
115112	4	Crop dusting	
111	4	Crop production, agriculture	
561599	4	Cruise ship ticket offices	
453220	2	Curio shops	
442291	1	Curtain and drapery stores, packaged	
812320	4	Curtain cleaning services	
561720	4	Custodial services	
337212	3	Custom architectural millwork and fixtures, manufacturing on a job shop basis	
236115	8	Custom built house construction	
315211	3	Cut and sew apparel contractors, men's and boys'	
315212	3	Cut and sew apparel contractors, women's, girls', and infants'	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	D
445299	1	Dairy product stores	
424430	1	Dairy products, wholesaling	
711130	4	Dance bands	
713940	4	Dance centers, aerobic	
713990	4	Dance halls, dance schools, studios	
518210	7	Data processing computer services	
511140	6	Database and directory publishers	
624120	6	Day care centers, adult	
624410	6	Day care centers, child or infant	
541410	7	Decorating consulting services, interior	
722211	1	Delicatessen restaurants	
492210	5	Delivery service	
238910	8	Demolition of buildings or other structures, construction contractors	
339116	3	Dental laboratories	
621210	6	Dentists' offices (e.g., centers, clinics)	
423450	1	Dentists' professional supplies wholesaling	
452110	2	Department stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	D
621111	6	Dermatologists' offices	
561410	4	Desktop publishing services	
561611	4	Detective agencies	
621420	6	Detoxification centers and clinics	
811198	2	Diagnostic centers without repair, automotive	
812331	4	Diaper supply services	
561410	4	Dictation services	
812191	4	Diet centers, non-medical	
323115	3	Digital printing	
722110	1	Diners , full service	
487210	3	Dinner cruises	
711110	4	Dinner theaters	
541860	7	Direct mail advertising services	
454390	8	Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors)	
511140	6	Directory and database publishers	
713990	4	Discotheques (except those serving alcoholic beverages)	
812990	4	Discount buying services	
452110	2	Discount department stores	
488310	3	Docking facility operations	
561439	4	Document copying services	
452990	2	Dollar stores	
238350	8	Door and window construction contractors	
722110	1	Doughnut shops	
541340	7	Drafting services	
561790	4	Drain cleaning services	
237990	8	Dredging, general construction contractors	
722410	8	Drinking places (i.e., bars, lounges, taverns), alcoholic	
722211	1	Drive-in restaurants	
611692	6	Driver education	
713990	4	Driving ranges, golf	
446110	1	Drug stores	
424210	1	Drugs wholesaling	
812320	4	Drycleaners	
238310	8	Drywall construction contractors\	
561790	4	Duct cleaning services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	E
812199	4	Ear piercing services	
532412	7	Earth moving equipment rental or leasing without operator	
237990	8	Earth moving not connected with building construction	
722110	1	Eating places	
611699	6	Educational services, miscellaneous	
112310	4	Egg production, chicken	
811310	2	Electric motor repair and maintenance services	
221122	8	Electric power distribution systems - franchise	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	E
444190	2	Electrical supply stores	
238210	8	Electrical repair construction contractors	
811118	2	Electrical repair shops, automotive	
444190	2	Electrical supply stores	
713120	8	Electronic game arcades, nongambling	
423690	1	Electronic parts, wholesaling	
811412	2	Electronic repair	
443112	2	Electronic stores	
238290	8	Elevator, escalator installation contractors	
812210	4	Embalming services	
561310	4	Employment agencies	
811111	2	Engine repair and replacement shops, automotive	
811411	2	Engine repair, small engine (e.g., lawnmowers)	
541330	7	Engineering services	
711510	4	Entertainers, independent	
541620	7	Environmental consulting services	
562910	4	Environmental remediation services	
115310	4	Estimating timber	
713940	4	Exercise centers	
532292	7	Exercise equipment rental	
451110	1	Exercise equipment stores	
811112	2	Exhaust system repair and replacement shops, automotive	
561710	4	Exterminating services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	F
451130	1	Fabric shops	
424310	1	Fabrics, textile (except burlap, felt), wholesaling	
811213	2	Facsimile machine repair and maintenance services	
621410	6	Family planning counseling services	
441229	8	Farm machinery, retail	
424910	1	Farm supplies wholesaling	
722211	1	Fast food restaurants	
444220	2	Feed stores	
237990	8	Fence construction contractors	
561730	4	Fertilizing lawns	
711310	3	Festival promoters	
238210	8	Fiber optic cable construction contractors	
522291	6	Finance companies	
523930	6	Financial investment or planning services	
313311	3	Finishing plants, broadwoven fabric	
561621	4	Fire alarm sales, installation, maintenance, or monitoring services	
454319	2	Firewood dealers, direct selling	
453998	2	Fireworks shops + \$50 State license	
487210	3	Fishing boat charter operation	
451110	1	Fishing supply stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	F
445220	1	Fish markets	
713940	4	Fitness centers	
531120	7	Flea market space, rental or leasing	
454390	8	Flea markets, direct selling - peddlers	
713210	8	Floating casinos (i.e., gambling cruises, riverboat casinos)	
238330	8	Floor laying, finishing, or refinishing construction contractors	
561422	4	Floral wire services	
453110	2	Florists	
453110	2	Flower shops	
561920	4	Flower show promoters	
424930	1	Flowers wholesaling	
611512	6	Flying instruction	
445110	1	Food , grocery stores	
446191	1	Food, health supplement stores	
722330	1	Food carts, mobile	
722310	1	Food service contractors, concession operator, or cafeteria	
448210	2	Footwear stores	
424340	1	Footwear wholesaling	
115310	4	Forestry services	
532220	7	Formal wear rental	
812990		Fortune-telling services -PROHIBITED	
533110	7	Franchise agreements, leasing, selling or licensing only	
488510	3	Freight forwarder	
445230	1	Fruit and vegetable markets or stands, permanent	
454311	2	Fuel oil (i.e., heating) dealers, direct selling	
424720	1	Fuel oil wholesaling	
812210	4	Funeral homes	
532299	7	Furniture rental centers	
442110	1	Furniture and appliance stores, new	
561740	4	Furniture cleaning services	
811420	2	Furniture refinishing, repair, or reupholstery shops	
453310	2	Furniture stores, used	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	G
713290	8	Gambling device arcades or parlors, coin-operated	
562111	4	Garbage collection services	
444220	2	Garden centers	
811411	2	Garden equipment repair and maintenance services	
561730	4	Garden maintenance services	
444210	2	Garden power equipment stores	
532490	7	Garden tractor rental or leasing	
811490	2	Garment alteration and/or repair shops	
812320	4	Garment cleaning services	
237120	8	Gas main construction	
221210	8	Gas, natural, distribution - franchise	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	G
424710	1	Gasoline bulk stations and terminals	
447110	8	Gasoline stations with convenience stores	
447190	1	Gasoline stations without convenience stores	
424720	1	Gasoline wholesaling (except bulk stations, terminals)	
452990	2	General stores	
541370	7	Geographic information system (GIS) base mapping services	
453220	2	Gift shops and greeting card shops	
115111	4	Ginning cotton	
238150	8	Glass installation (except automotive) construction contractors	
811122	2	Glass shops, automotive	
444190	2	Glass stores	
442299	1	Glassware stores	
713910	4	Golf courses and country clubs	
713990	4	Golf courses, miniature, pitch-n-putt, driving ranges	
451110	1	Golf pro shops, sporting goods stores	
445299	1	Gourmet food stores	
311211	3	Grain mills	
541430	7	Graphic art and related design services	
424410	1	Groceries, general-line, wholesaling	
445110	1	Grocery stores	
624410	6	Group day care centers, child or infant	
623110	6	Group homes for the disabled	
561612	4	Guard services	
721199	1	Guest houses	
713990	4	Guide services	
451110	1	Gun shops, gunsmiths	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	H
621491	6	HMO (health maintenance organization)	
812112	4	Hair stylist services, hairdresser	
448150	2	Handbag stores	
423710	1	Hardware (except motor vehicle) wholesaling	
444130	2	Hardware stores	
562112	4	Hazardous waste collection services	
446110	1	Health and beauty aids stores	
713940	4	Health club facilities, physical fitness	
446191	1	Health food stores	
721110	1	Health spas	
237990	8	Heavy construction equipment rental with operator	
532412	7	Heavy construction equipment rental without operator	
811310	2	Heavy machinery and equipment repair and maintenance services	
481211	3	Helicopter passenger carriers	
237310	8	Highway construction	
451120	1	Hobby shops	
551112	7	Holding companies	
452990	2	Home and auto supply stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	H
442299	1	Home furnishings, miscellaneous retail	
621610	6	Home health care agencies	
444110	2	Home improvement centers	
621399	6	Home nursing services	
623110	6	Homes for the aged	
487110	3	Horse-drawn carriage operation	
621610	6	Hospice care services, in home	
524114	8	Hospital and medical service plans, direct (insurance)	
622110	6	Hospitals, general medical and surgical	
721199	1	Hostels	
453998	2	Hot tub stores	
561110	4	Hotel management services	
721110	1	Hotels	
238990	8	House moving construction contractors	
454390	8	House-to-house direct selling	
561720	4	Housekeeping services	
442299	1	Housewares stores	
713990	4	Hunting clubs, recreational	
114210	4	Hunting preserves	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	I
722213	1	Ice cream parlors	
722330	1	Ice cream truck vendors	
541213	7	Income tax return preparation services	
811310	2	Industrial equipment and machinery repair, maintenance services	
541710	7	Industrial research and development	
624410	6	Infant day care services	
518111	7	Information access services, on-line	
541512	7	Information management computer systems integration design services	
721191	1	Inns, bed and breakfast	
115112	4	Insect control for crops	
561710	4	Insect extermination services	
522220	6	Installment sales financing	
238310	8	Insulation construction contractors	
524210	7	Insurance agencies	
524114	8	Insurance carriers, health, direct	
524113	8	Insurance carriers, life, disability, direct	
524126	8	Insurance carriers, property and casualty, fidelity, surety, direct	
524127	8	Insurance carriers, title, direct	
524291	7	Insurance claims adjusting	
541410	7	Interior decorator, design services	
518111	7	Internet service providers (ISP)	
516110	7	Internet publishers	
561611	4	Investigators, private	
523930	6	Investment advice consulting services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	J
423850	1	Janitorial equipment and supplies wholesaling	
561720	4	Janitorial services	
811490	2	Jewelry repair shops	
448310	2	Jewelry stores	
423940	1	Jewelry wholesaling	
624310	6	Job counseling, vocational rehabilitation	
423930	8	Junk dealers, wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	K
611620	6	Karate schools	
812910	4	Kennels, pet boarding	
		Kerosene - see fuel oil	
811490	2	Key duplicating shops	
621492	6	Kidney dialysis centers and clinics	
611110	6	Kindergartens	
444190	2	Kitchen cabinet (except custom) stores	
337110	3	Kitchen cabinets, stock or custom wood, manufacturing	
442299	1	Kitchenware stores	
		Knitting mills - see textile mills	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	L
621399	6	LPNs' (licensed practical nurses) offices	
561330	4	Labor leasing services	
621511	6	Laboratories, medical	
541380	7	Laboratories, testing (except medical)	
423450	1	Laboratory equipment, dental and medical, wholesaling	
442299	1	Lamp shops, electric	
238990	8	Land clearing and drainage construction contractors	
531190	7	Land rental or leasing	
237210	8	Land subdividers and developers (except cemeteries)	
541370	7	Land surveying services	
541320	7	Land use planning services	
562212	4	Landfills	
541320	7	Landscape architectural services	
561730	4	Landscape installation, care and maintenance services	
812320	4	Laundries	
812310	4	Laundromats	
812331	4	Laundry services, linen supply	
541110	7	Law offices	
811411	2	Lawn and garden equipment repair and maintenance services	
561730	4	Lawn care services	
444220	2	Lawn supply stores	
532490	7	Leasing equipment	
532112	7	Leasing automobiles	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	L
444190	2	Lighting fixture stores	
423610	1	Lighting fixtures, electric, wholesaling	
532111	7	Limousine rental without driver	
485320	3	Limousines for hire with driver (except taxis)	
442299	1	Linen stores	
448190	2	Lingerie stores	
424710	1	Liquefied petroleum gas (LPG) bulk stations and terminals	
454312	2	Liquefied petroleum gas (LPG) dealers, direct selling	
424720	1	Liquefied petroleum gas (LPG) wholesaling	
424520	1	Livestock auctions	
522310	6	Loan brokers' or agents' offices	
522291	6	Loan companies (i.e., consumer, personal, small, student)	
561622	4	Locksmith services	
113310	4	Logging	
517110	8	Long-distance telephone carriers (except wireless)	
517310	8	Long-distance telephone resellers (except satellite)	
488320	3	Longshoremen services	
722410	8	Lounges , cocktail	
448320	2	Luggage stores	
423310	1	Lumber (e.g., dressed, finished, rough) wholesaling	
444190	2	Lumber retailing yards	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
332710	3	Machine shops	
811310	2	Machine tools repair and maintenance services	
423420	1	Machines, office, wholesaling	
454390	8	Magazine , sales or subscriptions, door-to-door	
451212	1	Magazine stands	
424920	1	Magazines wholesaling	
561720	4	Maid services	
532420	7	Mailing equipment rental or leasing	
511140	6	Mailing list compiling services	
561110	4	Management services (except complete operation of business)	
531312	7	Managers' offices, commercial real estate	
531311	7	Managers' offices, residential real estate	
561920	4	Managers, convention, trade fair or show	
711410	4	Managers, entertainers, public figures, sports figures	
812113	4	Manicurist services	
423390	1	Manufactured (mobile) homes wholesaling	
453930	2	Manufactured (mobile) home dealers	
531190	7	Manufactured (mobile) home parks, sites rental or leasing	
31	3	Manufacturing - food, beverages, tobacco products, textiles, apparel, leather goods	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
32	3	Manufacturing - wood products, manufactured (mobile) homes, prefabricated (modular) buildings, paper, printing, petroleum products, chemicals, gases, dyes, plastics, synthetic rubber, synthetic fibers, fertilizer, pesticides, medicine, paint, soap, film, rubber products, clay and ceramic products, glass, cement, concrete products, mineral products, etc.	
33	3	Manufacturing - metals and metal products, small arms, ammunition, farm machinery, construction machinery, industrial machinery, commercial & service machinery, office machines, heating and air-conditioning equipment, tools, engines, pumps, elevators, computer and electronic products, communication equipment, audio and video equipment, instruments, timing devices, lighting equipment, appliances, electrical equipment, batteries, wire, transportation equipment and motor vehicles, trailers and campers, aircraft and parts, military equipment, home and office furniture, household products, medical equipment and supplies, jewelry, athletic goods, toys and games, signs, musical instruments, caskets, and Misc.	
713930	4	Marina	
441222	8	Marine supply dealers, boat dealers	
423320	1	Mason's materials wholesaling	
444190	2	Masonry (block, brick, stone) dealers	
238140	8	Masonry construction contractors	
448120	2	Maternity shops	
442110	1	Mattress stores	
812220	4	Mausoleums	
624210	6	Meal delivery programs	
445210	1	Meat markets	
424470	1	Meats and meat products wholesaling	
238210	8	Mechanical construction contractors	
541330	7	Mechanical engineering services	
531120	7	Medical building rental or leasing	
621111	6	Medical doctors' offices	
423450	1	Medical equipment and supplies wholesaling	
621511	6	Medical laboratories	
813410	1	Membership associations, civic or social	
812220	4	Memorial gardens (i.e., burial places)	
561421	4	Message services, telephone answering	
492210	5	Messenger service	
423510	1	Metals, ferrous and nonferrous, wholesaling	
561990	4	Meter reading services, contract	
311511	3	Milk processing	
423840	1	Mill supplies wholesaling	
713990	4	Miniature golf courses	
531130	7	Miniwarehouse rental or leasing	
722330	1	Mobile food stands	
531190	7	Mobile (manufactured) home parks, site rental or leasing	
453930	2	Mobile (manufactured) home dealers	
532120	7	Mobile home rental, except on site	
238990	8	Mobile home site setup and tie down construction contractors	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
484220	3	Mobile home towing services	
517212	8	Mobile telephone communication carriers	
236115	8	Modular house assembly and installation on site, construction	
522390	6	Money order issuance services, not related to banking	
453998	2	Monument (burial marker) dealers	
423990	1	Monuments and grave markers wholesaling	
327991	3	Monuments and tombstone, cut stone manufacturing	
441221	8	Moped dealers	
532292	7	Moped rental	
522292	6	Mortgage banking (nondepository mortgage lending)	
522310	6	Mortgage brokers' or agents' offices (independent)	
812210	4	Mortuaries	
721110	1	Motels	
512199	4	Motion picture booking agencies	
512131	4	Motion picture theaters	
484110	3	Motor freight carrier, general	
441210	8	Motor home dealers	
532120	7	Motor home rental	
811310	2	Motor repair and maintenance services	
441221	8	Motor scooter dealers	
423120	1	Motor vehicle parts and accessories, wholesaling	
488410	3	Motor vehicle towing services	
423110	1	Motor vehicles wholesaling	
441221	8	Motorcycle dealers	
532292	7	Motorcycle rental	
811490	2	Motorcycle repair shops	
561730	4	Mowing services	
811112	2	Muffler repair and replacement shops	
611610	6	Music instruction	
451220	1	Music stores (e.g., cassette, compact disc, record, tape)	
532299	7	Musical instrument rental	
811490	2	Musical instrument repair shops	
423990	1	Musical recordings wholesaling	
711130	4	Musicians, independent	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	N
221210	8	Natural gas distribution systems - franchise	
621399	6	Naturopaths' offices (e.g., centers, clinics)	
448150	2	Neckwear stores	
451130	1	Needlecraft sewing supply stores	
621111	6	Neurologists' offices (e.g., centers, clinics)	
519110	7	News service, syndicate	
511120	6	Newsletter publishers	
541840	7	Newspaper advertising representatives (independent of media owners)	
711510	4	Newspaper columnists, independent (freelance)	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	N
511110	6	Newspaper publishers	
424920	1	Newspapers wholesaling	
451212	1	Newsstands	
722410	8	Night clubs , alcoholic beverage	
424990	1	Novelties wholesaling	
453220	2	Novelty shops	
561310	4	Nurse registries	
444220	2	Nursery and garden centers	
424930	1	Nursery stock (except plant bulbs, seeds) wholesaling	
111421	4	Nursery stock growing	
621610	6	Nursing agencies, primarily providing home nursing services	
623110	6	Nursing homes	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	O
621111	6	Obstetricians' offices	
621340	6	Occupational therapists' offices	
531120	7	Office building rental or leasing	
561720	4	Office cleaning services	
423420	1	Office equipment wholesaling	
532420	7	Office furniture rental or leasing	
442110	1	Office furniture stores	
423210	1	Office furniture wholesaling	
561320	4	Office help supply services	
811212	2	Office machine repair & maintenance services (except communication equip.)	
532420	7	Office machinery and equipment rental or leasing	
423420	1	Office machines wholesaling	
561110	4	Office management services	
424120	1	Office supplies (except furniture, machines) wholesaling	
453210	2	Office supply stores	
811191	4	Oil change and lubrication shops, automotive	
424710	1	Oil, petroleum, bulk stations and terminals	
424720	1	Oil, petroleum, wholesaling (except bulk stations, terminals)	
454311	2	Oil, heating, retail	
518191	7	On-line access service providers	
621111	6	Oncologists' offices	
236115	8	Operative builders	
621111	6	Ophthalmologists' offices	
423460	1	Optical goods (except cameras) wholesaling	
446130	1	Optical goods stores (except offices of optometrists)	
518210	7	Optical scanning services	
621320	6	Optometrists' offices	
621210	6	Orthodontists' offices	
621111	6	Orthopedic physicians' offices	
621111	6	Osteopathic physicians' (except mental health) offices	
441222	8	Outboard motor dealers	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	O
811490	2	Outboard motor repair shops	
541850	7	Outdoor display advertising services	
451110	1	Outdoor sporting equipment stores	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
621999	6	Pacemaker monitoring services	
517211	8	Paging services	
811121	2	Paint shops, automotive	
444120	2	Paint stores	
424950	1	Painter's supplies wholesaling	
711510	4	Painters (i.e., artists), independent	
238320	8	Painting, exterior and interior, construction contractors	
812990		Palm reading services - PROHIBITED	
423930	1	Paper, scrap, wholesaling	
812930	4	Parking garages, lots, automobile	
441310	2	Parts and accessories dealers, automotive	
532299	7	Party rental supply centers	
445120	1	Party shops, convenience stores	
621111	6	Pathologists', neuropathological, offices	
561612	4	Patrol services, security	
522298	8	Pawnshops	
812990	4	Pay telephone equipment concession operators	
513210	8	Pay television networks - franchise	
621111	6	Pediatricians' offices	
454390	8	Peddlers , direct selling of merchandise (door-to-door, from vehicles or stalls, street vendors)	
611610	6	Performing arts schools (except academic)	
517212	8	Personal communication services (PCS), communication carriers	
561710	4	Pest control services	
812910	4	Pet boarding services	
812220	4	Pet cemeteries	
812910	4	Pet grooming services	
541940	7	Pet hospitals	
453910	2	Pet shops	
424990	1	Pet supplies (except pet food) wholesaling	
812910	4	Pet training services	
		Petroleum - see Gas or Oil	
424210	1	Pharmaceuticals wholesaling	
446110	1	Pharmacies	
424120	1	Photocopy supplies wholesaling	
811212	2	Photocopying machine repair and maintenance services	
561439	4	Photocopying services	
812921	4	Photofinishing services, developing	
541922	7	Photographers, commercial	
541921	7	Photographers, portraits	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
423410	1	Photographic equipment and supplies wholesaling	
532210	7	Photographic equipment rental	
811211	2	Photographic equipment repair shops	
443130	2	Photographic supply stores	
541921	7	Photography services, studios	
713940	4	Physical fitness facilities	
621340	6	Physical therapy offices	
621111	6	Physicians' (except mental health) offices	
621399	6	Physicians' assistants' offices	
621340	6	Physiotherapists' offices	
532299	7	Piano rental	
451140	1	Piano stores	
442299	1	Picture frame shops, custom	
453998	2	Picture frames, ready made - retail	
424310	1	Piece goods wholesaling	
451130	1	Piece goods stores	
237990	8	Pier construction	
237110	8	Pipeline (e.g., gas, oil, sewer, water) construction	
722110	1	Pizza parlors	
561310	4	Placement agencies or services, employment	
561730	4	Plant and shrub maintenance services	
621111	6	Plastic surgeons' offices	
423930	1	Plastics scrap wholesaling	
238220	8	Plumbing construction contractors - plumbers	
423720	1	Plumbing equipment, fixtures, supplies wholesaling	
444190	2	Plumbing supply stores	
621391	6	Podiatrists' offices	
561611	6	Polygraph services	
561790	4	Pool cleaning	
713990	8	Pool rooms	
488310	3	Port facility operation	
562991	4	Portable toilet renting and/or servicing	
236220	8	Post office construction	
445210	1	Poultry dealers	
444210	2	Power equipment stores, outdoor	
237130	8	Power line construction	
532490	7	Power washer rental or leasing	
561790	4	Power washing building exteriors	
624410	6	Pre-kindergarten, preschool centers	
238120	8	Precast concrete product placement construction contractors	
236116	8	Prefabricated building erection	
444190	2	Prefabricated building dealers	
323114	3	Print shops - commercial	
561611	4	Private detective services	
611110	6	Private schools, elementary or secondary	
451110	1	Pro shops (e.g., golf, skiing, tennis)	
541199	7	Process server services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
621111	6	Proctologists' offices	
445230	1	Produce markets	
424480	1	Produce, fresh, wholesaling	
541511	7	Programming services, custom computer	
711310	4	Promoters of events	
		Propane - see Liquefied Petroleum Gas	
531311	7	Property manager	
446199	1	Prosthetic stores	
561730	4	Pruning services, ornamental tree and shrub	
623220	6	Psychiatric convalescent homes or hospitals	
621112	6	Psychiatrists' offices	
621330	6	Psychologists' offices	
541211	7	Public accountants' (CPAs) offices, certified	
541219	7	Public accountants' (except CPAs) private practices	
541820	7	Public relations services	
423990	1	Pulpwood wholesaling	
562991	4	Pumping cesspools and septic tanks	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	Q
323114	3	Quick printing - duplicating	
811191	2	Quick-lube shops	
523999	6	Quotation services, securities	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	R
721211	1	RV (recreational vehicle) parks	
532120	7	RV (recreational vehicle) rental or leasing	
441210	8	RV dealers	
711212	4	Racetracks (e.g., automobile, horse)	
541380	7	Radiation testing laboratories or services	
811118	2	Radiator repair shops, automotive	
517211	8	Radio paging services communication carriers	
811211	2	Radio repair and maintenance services	
515112	7	Radio stations	
562211	4	Radioactive waste collecting and/or disposal	
621111	6	Radiologists' offices	
541380	7	Radon testing laboratories or services	
482	8	Railroads	
327320	3	Ready-mixed concrete manufacturing and distributing	
531190	7	Real estate (except building) rental or leasing	
531210	7	Real estate agents' or brokers' offices	
531320	7	Real estate appraisal services	
531390	7	Real estate listing services	
531312	7	Real estate property managers' offices, commercial	
531311	7	Real estate property managers' offices, residential	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	R
531130	7	Real estate rental or leasing of miniwarehouses & self-storage	
531120	7	Real estate rental or leasing of any nonresidential building (except miniwarehouse)	
531110	7	Real estate rental or leasing of residential building (more than one dwelling unit)	
237210	8	Real property (except cemetery lots) development or subdivision	
326212	3	Recapping tires	
451220	1	Record stores	
512240	4	Recording studios, sound	
713990	4	Recreational day camps (except instructional)	
423910	1	Recreational equipment and supplies (except vehicles) wholesaling	
532292	7	Recreational goods rental	
451110	1	Recreational goods stores - retail	
713940	4	Recreational sports club facilities	
441210	8	Recreational vehicle (RV) dealers	
532120	7	Recreational vehicle (RV) rental or leasing	
721211	1	Recreational vehicle parks	
441210	8	Recreational vehicle parts and accessories stores	
423110	1	Recreational vehicles wholesaling	
423930	8	Recyclable material, junk, wholesaling	
561310	4	Referral agencies or services, employment	
722330	1	Refreshment stands, mobile	
493120	5	Refrigerated warehousing	
562111	4	Refuse collection services	
562219	4	Refuse treatment and disposal, nonhazardous	
624310	6	Rehabilitation job counseling and training, vocational	
451211	1	Religious book stores	
532310	7	Rent-all centers, miscellaneous rental	
811	2	Repair services (see type of operation)	
561491	4	Repossession services	
561599	4	Reservation services (e.g., airline, car rental, hotel, restaurant)	
623110	6	Rest, retirement homes	
722110	1	Restaurants	
44-45		Retail (see type of operation)	
	8	4411 Automobile dealers	
	8	4412 Other motor vehicle dealers	
	2	4413 Automotive parts, tire stores	
	1	442 Furniture & home furnishing stores	
	2	443 Electronics & appliance stores	
	2	444 Building material, garden equipment & supply dealers	
	1	445 Food & beverage stores	
	1	446 Health & personal care stores	
	1	447 Gasoline stations	
	2	448 Clothing & clothing accessories stores	
	1	451 Sporting goods, hobby, book & music stores	
	2	452 General merchandise stores	
44-45	2	453 Miscellaneous store retailers	
	2	454 Nonstore retailers, except peddlers	
811420	2	Reupholstery shops, furniture	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	R
713990	4	Riding stables	
713990	4	Rifle clubs, recreational	
713940	4	Roller skating rinks	
238160	8	Roof spraying, painting or coating, construction contractors	
444190	2	Roofing material dealers	
423330	1	Roofing materials (except wood) wholesaling	
721310	1	Rooming and boarding houses	
561740	4	Rug cleaning services	
442210	1	Rug stores	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	S
441222	8	Sailboat dealers	
532292	7	Sailboat rental	
713930	4	Sailing clubs	
444190	2	Sand, retail	
423320	1	Sand wholesaling	
722211	1	Sandwich shops	
424490	1	Sandwich wholesaling	
562212	4	Sanitary landfills	
444112	2	Satellite antenna sales & installation	
811411	2	Saw repair and maintenance	
321113	3	Sawmills	
611	6	Schools (see type)	
424460	1	Seafood (except canned, packaged frozen) wholesaling	
445220	1	Seafood markets	
561410	4	Secretarial services	
523120	6	Securities brokers' offices	
561621	4	Security alarm systems sales with installation, maintenance, or monitoring services	
561612	4	Security guard services	
531130	7	Self-storage warehousing	
238220	8	Septic system construction contractors	
562991	4	Septic tank cleaning services	
447190	1	Service stations, gasoline	
562998	4	Sewer cleaning and rodding services	
221320	4	Sewer systems	
443111	2	Sewing machine stores, household-type	
451130	1	Sewing supply stores	
811430	2	Shoe repair shops	
448210	2	Shoe stores (except bowling, golf, spiked)	
451110	1	Shoe stores, specialty sports footwear	
424340	1	Shoes wholesaling	
485999	3	Shuttle services (except employee bus)	
238170	8	Siding construction contractors	
444190	2	Siding dealers	
487210	3	Sightseeing boat operation	
487110	3	Sightseeing bus operation	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	S
238990	8	Sign contractors, installation (on buildings)	
234110	8	Sign erection (i.e., highway, street) contractors	
541890	7	Sign lettering and painting services	
522291	6	Small loan companies	
722213	1	Snack bars, soda fountains, fixed location	
722330	1	Snack stands, mobile	
424490	1	Soft drinks wholesaling	
453220	2	Souvenir shops	
713940	4	Spa - health club	
621340	6	Speech therapists' offices	
532292	7	Sporting goods rental	
451110	1	Sporting goods stores	
711310	4	Sports event managers, promoters	
711410	4	Sports figures' agents or managers	
453210	2	Stationery stores	
424120	1	Stationery supplies wholesaling	
722110	1	Steak houses	
423510	1	Steel wholesaling	
561410	4	Stenographic services	
443112	2	Stereo stores	
488320	3	Stevedoring services	
523120	6	Stock brokers' offices	
454390	8	Street vendors (except food)	
722330	1	Street vendors, food	
445110	1	Supermarkets	
452910	2	Superstores (food and general merchandise)	
621111	7	Surgeons' (except dental) offices	
541940	6	Surgeons' offices, veterinary	
621210	6	Surgeons', dental, offices	
423450	1	Surgical supplies wholesaling	
541370	7	Surveying and mapping services (except geophysical)	
423490	1	Surveying equipment and supplies wholesaling	
541360	7	Surveying services, geophysical	
611620	6	Swimming instruction	
561790	4	Swimming pool cleaning and maintenance	
238990	8	Swimming pool construction contractors	
453998	2	Swimming pool supply stores	
423910	1	Swimming pools and equipment wholesaling	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
448190	2	T-shirt shops, custom printed	
451110	1	Tackle shops (fishing)	
811490	2	Tailor shops, alterations only	
722211	1	Take out eating places	
812199	4	Tanning salons	
423990	1	Tapes, prerecorded, audio or video, wholesaling	
722410	8	Taverns (i.e., drinking places)	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
561440	4	Tax collection services on a contract or fee basis	
541213	7	Tax return preparation services	
485310	3	Taxicab services	
711510	4	Taxidermists, independent	
517212	8	Telecommunications carriers, cellular telephone	
517110	8	Telecommunications carriers, wired	
532490	7	Telecommunications equipment rental or leasing	
237130	8	Telecommunications line construction (e.g., telephone, telegraph)	
541618	7	Telecommunications management consulting services	
517110	8	Telecommunications networks, wired	
517310	8	Telecommunications resellers	
238210	8	Telecommunications wiring installation contractors	
513310	8	Telegram services	
561422	4	Telemarketing bureaus	
561421	4	Telephone answering services	
561499	4	Telephone billing & collection services	
541870	7	Telephone directory distribution services, door-to-door	
511140	6	Telephone directory publishers	
811213	2	Telephone equipment repair and maintenance services	
423690	1	Telephone equipment wholesaling	
561422	4	Telephone solicitation services on a contract or fee basis	
443112	2	Telephone stores (including cellular)	
541840	7	Television advertising representatives	
443112	2	Television and radio stores	
515120	7	Television broadcasting stations	
511120	6	Television guide publishers	
517510	8	Television operations, closed circuit	
532210	7	Television rental	
811211	2	Television repair services	
561320	4	Temporary employment services	
713940	4	Tennis club facilities	
561710	4	Termite control services	
313210	3	Textile mills	
424310	1	Textiles wholesaling	
711110	4	Theaters , live theatrical production	
512131	4	Theaters, motion picture	
711310	4	Theatrical production managers, organizers, promoters	
713110	4	Theme parks, amusement	
453310	2	Thrift shops, used merchandise	
561599	4	Ticket agencies, amusement, sports, theatrical, travel	
444190	2	Tile stores, ceramic	
423990	1	Timber and timber products (except lumber) wholesaling	
115310	4	Timber valuation	
321114	3	Timber, structural, treating	
561599	4	Time share exchange services, condominium	
441320	2	Tire dealers, automotive	
811198	2	Tire repair shops (except retreading), automotive	
326212	3	Tire retreading, recapping or rebuilding	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
423130	1	Tires, motor vehicle, wholesaling	
541191	7	Title companies, real estate, abstract	
524127	8	Title insurance carriers, real estate, direct	
424940	1	Tobacco products wholesaling	
453991	2	Tobacco stores	
325992	3	Toner cartridges rebuilding	
487110	3	Tour bus, scenic and sightseeing, operation	
561520	4	Tour operators	
713990	4	Tourist guide services	
721199	1	Tourist homes	
812331	4	Towel supply services	
488410	3	Towing services, motor vehicle	
562910	4	Toxic material removal contractors	
451120	1	Toy stores	
811310	2	Tractor, farm or construction equipment repair and maintenance	
532490	7	Tractor, farm or garden, rental or leasing	
811411	2	Tractors, lawn and garden repair and maintenance services	
561920	4	Trade show managers, organizers, promoters	
531190	7	Trailer park or court, residential	
532120	7	Trailer rental or leasing	
811113	2	Transmission repair shops, automotive	
562111	4	Trash collection services	
561510	4	Travel agencies	
721211	1	Travel trailer campsites	
441210	8	Travel trailer dealers	
561730	4	Tree services, planting, trimming, removal	
453998	2	Trophy shops	
532120	7	Truck rental or leasing	
811111	2	Truck repair shops, general	
447190	1	Truck stops	
488490	3	Trucking terminals, independently operated	
811118	2	Tune-up shops, automotive	
811490	2	Tuning and repair of musical instruments	
532220	7	Tuxedo rental	
561410	4	Typing services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	U
621512	6	Ultrasound imaging centers	
238910	8	Underground tank removal construction contractors	
812210	4	Undertaker services	
812331	4	Uniform supply services	
448190	2	Uniform stores (except athletic)	
451110	1	Uniform stores, athletic	
812112	4	Unisex hair stylist shops	
811420	2	Upholstery (except motor vehicle) repair services	
561740	4	Upholstery cleaning services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	U
451130	1	Upholstery materials stores	
811121	2	Upholstery shops, automotive	
621111	6	Urologists' offices	
441120	8	Used car dealers	
423110	1	Used cars wholesaling	
453310	2	Used merchandise stores (except pawnshops)	
423140	1	Used parts, motor vehicle, wholesaling	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	V
721214	1	Vacation camps	
443111	2	Vacuum cleaner stores, household-type	
452990	2	Variety stores	
445230	1	Vegetable markets	
424480	1	Vegetables, fresh, wholesaling	
454210	2	Vending machine merchandisers, sale of products	
541940	7	Veterinary services	
811211	2	Video cassette recorder (VCR) repair services	
713120	8	Video game arcades (except gambling)	
713290	8	Video poker, gambling - PROHIBITED	
532210	7	Video recorder rental	
532230	7	Video tape rental stores	
451220	1	Video tape stores	
541921	7	Video taping services, special events	
446191	1	Vitamin stores	
561421	4	Voice mailbox services	
621340	6	Voice pathologists' offices	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	W
238320	8	Wall covering or removal construction contractors	
444120	2	Wallpaper and wall coverings stores	
493110	5	Warehousing and storage, general merchandise	
493130	5	Warehousing, farm products (except refrigerated)	
493120	5	Warehousing, refrigerated	
531130	7	Warehousing, self storage, miniwarehouses	
562112	4	Waste collection services, hazardous	
562111	4	Waste collection services, nonhazardous solid	
221320	4	Waste collection, treatment, and disposal through a sewer system	
562213	4	Waste (except sewage) treatment facilities,	
811490	2	Watch repair shops without retailing new watches	
448310	2	Watch shops	
811412	2	Water heater repair and maintenance services	
237110	8	Water main and line construction	
532292	7	Water ski rental	
561990	4	Water softener services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	W
221310	4	Water supply systems	
237110	8	Water well drilling construction contractors	
424490	1	Water, bottled (except water treating), wholesaling	
812990	4	Wedding chapels (except churches), wedding planning	
541921	7	Wedding photography services	
561730	4	Weed control and fertilizing services (except crop)	
812191	4	Weight loss centers, non-medical	
713940	4	Weight training centers	
811310	2	Welding repair services	
237990	8	Wharf construction	
488310	3	Wharf operation	
811118	2	Wheel alignment shops, automotive	
532291	7	Wheel chair rental	
42	1	Wholesale (see type of product)	
	1	423 Durable goods	
	1	424 Nondurable goods	
448150	2	Wig and hairpiece stores	
424990	2	Wigs wholesaling	
561720	4	Window cleaning services	
811490	2	Window shade repair and maintenance shops	
444190	2	Window stores	
811122	2	Window tinting, automotive	
442291	1	Window treatment stores	
561422	4	Wire services (telemarketing services), floral	
423990	1	Wood products (e.g., chips, posts, shavings, ties) wholesaling	
561410	4	Word processing services	
488410	3	Wrecker services (towing services), motor vehicle	
238910	8	Wrecking, buildings or other structures, construction contractors	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	X
541380	7	X-ray inspection services	
621512	6	X-ray laboratories, medical or dental	
423450	1	X-ray machines and parts, medical and dental, wholesaling	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	Y
713930	4	Yacht basins, operation	
713930	4	Yacht clubs	
532292	7	Yacht rental without crew	
424310	1	Yard goods, textile wholesaling	
NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	Z
712130	4	Zoos, aquariums, wild animal parks	