

TAX CLASS I

TAX CLASS II

NAICS CODE	DESCRIPTION	TAX CLASS	NAICS CODE	DESCRIPTION	TAX CLASS
23	CONSTRUCTION- Building, General Contracting, Development, Renovation, Repair, Framing, and Roofing	1	23	CONSTRUCTION Other than Building, Concrete, Special Trade Masonry, Painting, Plumbing	2
32	MANUFACTURING Textiles, Apparels And Food	1	42	WHOLESALE – Machinery Svc and Repair	2
42	WHOLESALE–Durable Goods, Electronics, Medical Supply, Industrial Products, Health Care Products, Flooring, Furniture and Tires	1	44	RETAIL TRADE Apparel Bakeries, Beauty Supply, Electronics, Home Furnishing, Variety Video Rental,	2
44	RETAIL TRADE Convenience Stores, Grocery Stores, Health Products, Drug Stores, Package Stores, Food Stores, Building Materials, New and Used Auto Dealers, and Supermarkets	1	45	Cigar Shop, On-line Business,	2
45	RETAIL TRADE Florists, Vending Business, Floral, Linen and Gift Shops	1	51	INFORMATION Internet Info Svc	2
48	TRANSPORTATION Motor Freight, Hauling, Logistics, Moving, Lumber Delivery	1	52	INSURANCE & FINANCE Auto Ins., Underwriters, Financial Consulting	2
49	WAREHOUSING Public Storage, Self Storage, UPS Store and Other Warehousing	1	53	CAR LEASING & RENTAL Svcs	2
54	PROFESSIONAL Mfg Rep	1	54	PROFESSIONAL Erosion Control Services	2
56	ADMINISTRATIVE & SUPPORT Parking Lot Sweeping, Services Incidental To Transportation, Trade Show Exhibit Travel Agencies	1	62	HEALTH & SOCIAL SVCS Private Duty, Pre-school and Social Services	2
61	TRAINING Music Lessons and Sales Training Services	1	72	FOOD SERVICE Coffee Shop, Fast Food and Restaurants	2
62	CARE TRANSPORTION Seniors Family Day Care Transportation	1	81	OTHER SERVICES Auto Repair, Auto Car Centers, Auto Detailing Auto Paint Shop, Car Wash and Welding	2
71	ART ENTERTAINMENT Art Sales Disc Jockey Services	1			
72	FOOD SERVICE – Catering	1			
81	OTHER SERVICES Payphone Install	1			

TAX CLASS PROFESSIONAL (P)

23	Construction Consultant	4	62	Acupuncture, Chiropractic, Dental, Dental, Health Services, Medical Offices, Nurse Staffing, Optometry, Optometrists, Orthodontics, Pediatric, Surgeons	5
52	Individual Financial Services, Market Investment Advisory Services,	4			
54	Accounting, CPA, Income Tax, Advertising Bookkeeping, Attorney at Law, Engineering, Marketing, and Strategic Consulting	4	71	Broadcast & Audio Consultant	5
56	Agricultural Services, Landscape Design And Maintenance, Nurseries, Tree Service	3			
61	Educational Services	3			

TAX CLASS III			TAX CLASS IV		
NAICS CODE	DESCRIPTION	TAX CLASS	NAICS CODE	DESCRIPTION	TAX CLASS
23	CONSTRUCTION Specialty ATM Machine Install, Outdoor Sign Install, Pool Service and Install	3	23	CONSTRUCTION – Dispute Management	4
32	MANUFACTURING Custom Cabinets Printing, and Metal Fabrication	3	33	MANUFACTURING Electrical Machines, Fabric Awning, Custom Framing, Medical Devices, Prosthetics, Misc Mfg Equipment	4
42	WHOLESALE Audio/Video Duplication Testing Equipment, Printer Parts and Svc	3	42	WHOLESALE – Mfg Stone, Clay Glass and Granite Top Cabinets	4
44	RETAIL TRADE - Computer Sales Heath Food Marketing, Carpeting and Decoration Service	3	44	RETAIL TRADE Video Technology Services Not Elsewhere	4
45	RETAIL TRADE Internet, Mail Order On-Line Sales	3	51	INFORMATION Printing & Publishing, Test Publishing	4
48	TRANSPORTATION Aircraft Leasing Driving Instruction Schools and Wedding Transport Service	3	54	PROFESIONAL Services Not Elsewhere, Translator	4
51	INFORMATION Data Processing Centers, Information Services, Telephone/Computer Service	3	71	ART, ENTERTAINMENT Glass Fine Art, Writer	4
52	FINANCIAL- Financial Consultants Check Cash/Money Order Svc	3	81	OTHER Emergency Driver Svc Laser Cartridge Sales & Service	4
53	RENTAL AND LEASING Equipment Medical Equipment, Motorcycle Rental Party Rentals and Video Rentals	3	<u>TAX CLASS V</u>		
54	PROFESSIONAL Advertising, Consulting Billing Service, Business Consulting, Computer Design and Consulting, Software Dev & Consulting, Home Inspections, Interior Design, IT Consulting, Marketing Payroll Services. Recruitment Consulting, Business Services, Tent Rental and Veterinary Svc	3	32	MANUFACTURING – Machinery	5
56	ADMIN SUPPORT AND WASTE MGMT Cleaning Service, Background Check Service Detective Services, Exterminator, Janitorial Locksmith. Window Cleaning	3	42	WHOLESALE Flooring & Janitorial Supplies	5
61	EDUCATIONAL SERVICES – Learning Centers, Education Consultants, Language And Speech, Tutoring and Swimming Instruction	3	45	RETAIL TRADE Door to Door Sales, Internet Games	5
62	HEALTHCARE Consultant, Anesthesia Services and Medical Testing Labs	3	51	INFORMATION Cell phone Sales, Telecommunication Equip Communications (Radio), TV/ Satellite Sales & Service TV Broadcasting & Production	5
71	ART, ENTERTAINMENT & REC Design, Custom Painting, Ballroom Rental Fitness Center, Photography, Promotional Product Distribution, Video/Audio Production	3	52	FINANCE & INSURANCE Insurance Agencies, Mortgage Brokers, Loan Offices, Money Transfers, Check Cashing, Stock- Brokers	5
81	OTHER SERVICES – Barber Shop, Beauty Salon, Building Maintenance, Dry Cleaners Coin Laundry Hair and Nail Salon, Pet Grooming, Misc Repair Services and Personal Services	3	53	REAL ESTATE RENTAL/LEASING Apartment Leasing, Real Estate Agencies, Senior Retirement Ctr	5
			54	PROFESSIONAL Staffing Co	5
			61	EDUCATIONAL Dance Studio Martial Art Studios, Yoga	5
			62	MEDICAL Doctor’s Office	5
			71	ART, ENTERTAINMENT & REC Music Instruction, Children’s Play Place, Entertainment Facility, Fitness Gyms and Tennis Academy	5
			72	FOOD SERVICE Restaurant’s with Karaoke	5
			81	OTHER – Massage Parlors	5

TAX CLASS VI

NAICS CODE	DESCRIPTION	TAX CLASS
52	FINANCE & INSURANCE Mortgage Broker and Companies, Financial Services and Loan Broker	6
53	REAL ESTATE Investment Co	6
55	MANAGEMENT OF COMPANIES Holding Companies	6

TAX CLASS REGULATORY (R)

NAICS CODE	DESCRIPTION	TAX CLASS
52	FINANCE Pawn Shops, Title Pawns	5
72	FOOD SERVICE Hand Pushed Ice Cream Carts, Ice Cream Truck	2
81	OTHER SERVICES - Masseuse	5

GROUP**PM**

1. Tax Class I	3.65% or less
2. Tax Class II	3.66% - 5.85%
3. Tax Class III	5.86% - 6.84%
4. Tax Class IV	6.85% - 9.57%
5. Tax Class V	9.58% - 16.41%
6. Tax Class VI	16.42% and above