

BUSINESS DESCRIPTION/ACTIVITY – NAICS CODES/TAX CLASS CATEGORIES

Construction and Contractors		
2213.2	Water Treatment (SOS)	Water, Wastewater, Sewage Treatment Operators
22822.2	HVAC Contractor (SOS)	Conditioned Air Contractor
2360.2	Building Construction	Construction, Renovations, Maintenance, Handyman
23611.2	General Contractor (SOS)	General and Residential Contractors
2370.3	Heavy Construction	Land Subdivision, Highway, Street, Bridge
2371.3	Utility Construction (SOS)	Water and Sewer Lines, Oil and Gas Pipes, Power and Communication Lines Construction
2380.2	Specialty Contractor	Concrete, Structure, Framing, Mason, Roof, Siding, Deck, Lighting, Special Installation, Pool Construction
23821.2	Electrician (SOS)	Electrical Contractors, Low Voltage Contractors
23822.2	Plumber (SOS)	Plumbing Contractors, Plumbers
2383.2	Finishing Contractor	Drywall, Insulation, Painting, Flooring, Window, Trade Show Display

Manufacturing		
3100.1	Manufacturing	Food, Textile, Clothing, Apparel
3200.3	Manufacturing	Wood, Paper, Printing, Metal Fab., Pesticides, Paint, Chemical, Plastic, Cement
3330.5	Manufacturing	Heavy Machinery
3340.4	Manufacturing	Electrical or Medical Machines and Devices, Prosthetics, Audio Equipment, Dental/Medical Labs

Wholesale		
42.1	Wholesale	Durable Goods, Software, Clothing, Apparel
42.2	Wholesale	Machinery
42.3	Wholesale	Audio/Video Dup, Testing Equip, Printer Parts
42.4	Wholesale	Stone, Clay, Glass, Granite, Cabinets (Natural Goods) Petroleum
42.5	Wholesale	Flooring & Janitorial Supplies

Retail Trade		
44111.1	New Auto Dealer	NEW Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
44112.1	Used Auto Dealer (SOS)	USED Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
4413.2	Auto Parts, Tire Stores	Automotive Parts, Accessories, Tire Stores
4420.2	Home Furnishing Store	Furniture, Floor Cover, Window/Glass, Linen, Lamp, Picture Frame, Mattress
4431.2	Electronic & Appl. Store	Electronic & Appliance Stores
4441.1	Building Material Store	Home Centers, Paint, Wallpaper, Hardware Stores, & Other Material Suppliers
4442.1	Lawn & Garden Store	Lawn & Garden Equipment & Supply Stores
4450.1	Food and Beverage Store	Grocery, Butcher, Market, Package Store, Bakery
44611.1	Pharmacists (SOS)	Pharmacists, Pharmacies & Drug Stores
44612.2	Beauty Store	Cosmetics, Beauty Supplies, & Perfume Stores
44613.2	Optical Goods Retail	Eyeglass Dealer, Dispensing Opticians
44618.1	Health Supplement Shop	Nutrition, Vitamins, Workout Supplements, Herbs
44619.1	Medical Equipment Retail	Prosthetics, Medical Equipment
446199.1	Hearing Aid Dealer (SOS)	Hearing Aid Dealers, Dispensers, and Stores
4471.2	Gas Station	Gas Stations
4481.2	Clothing Retail	Clothing Stores and Related Accessories
4482.2	Shoe Retail	Shoe Stores
4483.2	Jewelry Retail	Jewelry, Precious Metals
4511.2	Specific Merchandise	Music Instruments, Sporting Goods, Hobby, Book, Music, Home/Car Audio, Tobacco
4520.2	General Merchandise	Department Stores, Warehouse Clubs, Supercenters, Dollar General, Trading Post
4530.1	Miscellaneous Retail	Florists, Office Supplies, Gift, Novelty, Used Merchandise, Pet Stores, Art Gallery
4541.3	Online & Home Shopping	Electronic Shopping, Mail-Order, Television Network Shopping
4543.5	Direct Selling	Door-to-Door Sales & Related Activities

Transportation and Warehousing

4811.1	Transport, Logistics	Freight, Hauling, Logistics, Distribution Service
4853.2	Taxi & Limo Service	Taxi & Limousine Services
4921.1	Courier, Delivery	Shipping, UPS, FedEx, & Related Courier/Delivery Services
4931.1	Warehouse	Industrial Warehouse

Information, Publishing, Recording

5111.4	Publishers, Print	Newspaper, Periodical, Book, Directory Publishers, Print Shops
5112.4	Software Publisher	Software Publishers
5121.3	Audio/Video production	Production, Editing
5122.4	Sound Recording	Sound Recording, Audio Producers
5151.5	Radio & TV Broadcasting	Radio Networks, Television Broadcasting
5170.5	Telecommunication	Wired, Wireless, Satellite, Dial Up Communications, Internet Providers
5182.3	Data Services	Data Processing, Hosting, & Related Services

Finance and Insurance

5222.5	Non-deposit Credit	Sales Financing, Consumer Lending, & Other Related
5223.5	Other Credit Interm.	Mortgage & Loan Brokers, Check Cashing
5230.5	Investment Activities	Investment Banking, Securities & Commodity Brokers & Dealers, Portfolio Management, Investment Advice
5241.2	Insurance Underwriter	Insurance Underwriter
5242.5	Insurance Agencies	Insurance Agencies, Brokerages, & Other Insurance Related Activities

Real Estate and Rental and Leasing

5311.5	Real Estate Lessor	Lessor of Buildings, Dwellings, Property, Self-Storage Units
5311.6	Real Estate Investment	Real Estate Investment, Real Estate Developers
5312.5	Real Estate Office	Offices of Real Estate Agents and Brokers
5313.5	Real Estate Activities	Property Managers, Appraisers, Listings, Escrow
5321.2	Auto Rental & Leasing	Automobile Rental & Leasing
5322.3	Consumer Goods Rental	Consumer Goods, Party Equipment, Formal Wear, Videos, Rental Centers
5324.2	Heavy Machinery Rental	Commercial and Industrial Machinery and Equipment Rental and Leasing

Professional, Scientific, and Technical Services

5413.3	Interior Design (SOS)	Interior Design
5414.3	Graphic Design	Graphic Design, Business Signs, Business Cards
5415.3	Computer System Design	Computer Programming, Engineering, Web Design, Networking, Software Development
5416.3	Consulting Services	Consultants
5418.1	Sales Representative	Manufacturing Sales Representative
5418.3	Advertising, Marketing,	Advertising, Public Relations, Marketing, Sales
5419.3	Pro, Sci, Tech Service	Photography, Video, Survey Conducting, & Industrial Design (Car Lots)
5419.4	Language Translator	Translations & Interpretation Services

Management of Companies, Holding Companies

5511.6	Management of Company	Holding Companies, Corporate, Subsidiary, & Regional Offices
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Administrative, Support, Waste Management, Remediation Services		
5613.5	Employment Services	Employment Placement, Temp Agency, Outsourcing & Other Related Services
5614.3	Business Support	Document Prep, Call Center, Collection Agency, Billing, Repossession, Payment Processing, Credit Agency, Subscription Fulfillment
5615.1	Travel Services	Travel Agencies, Tours, Reservations, & Related Services
56161.3	Investigation (SOS)	Private Detective, Security Guard, Patrol Services
56162.3	Locksmith, Alarms	Security System, Locksmith Services, Fire Protection
56171.3	Pest Control	Exterminating & Pest Control Services
56172.3	Janitorial Services	Janitorial, Maid Services
56174.3	Carpet Cleaning	Carpet & Upholstery Cleaning Services
56179.3	Service to Buildings	Exterior Building Cleaning, Pressure Washing, Swimming Pool Service
5619.1	Trade Show Management	Managers, Organizers, Promoters of Trade Shows and Similar Events
26199.6	Auctioneers (SOS)	Estate Sales, Auctioneers
5620.3	Waste Management	Waste Collection, Remediation, Septic Tank, Grease Trap Cleaning

Educational Services		
61110.3	Elem & Secondary Edu.	Montessori, Private, Religious, Elementary & Secondary Schools
6112.3	Job Training Programs	Online, Educational, Employment, Certification
61161.5	Fine Arts Education	School - Art, Ballet, Dance, Drama, Music, Performing Arts, & Related Activities
61162.3	Sport, Rec Instruction	Sports Instruction, Horse Riding
61163.3	Language Schools	Language Schools
611691.3	Tutoring	Exam Preparation & Tutoring
611692.3	Auto Driving School	Automobile Driving School
611699.5	Misc. Instruction	CPR, Self Defense, Martial Arts, Yoga
6117.3	Education Support	Educational Support Services

Health Care and Social Assistance		
6214.5	Outpatient Care Centers	Family Planning, Health, Dialysis, Clinics, Laboratory
6216.5	Home Health Care	Home Health Care Services
6220.5	Hospitals	General Medical, Surgical, Specialty Hospitals
6231.5	Nursing Care (SOS)	Nursing Care, Residential Care, Retirement Home, Hospice, Nursing Home Administrators
6241.2	Social Assistance	Child, Youth, Elderly, Individual, Family Social Assistance & Food Banks
6244.2	Child Day Care Service	Child Day Care Services

Arts, Entertainment, and Recreation		
7111.3	Performing Arts Company	Theater, Dance, Music, and Other Performing Arts Companies
7112.3	Athletic Trainer (SOS)	Athletic Trainers
7113.3	Event Promoters	Concert, Performing Arts, Sports Promoters
7114.4	Talent Agents (SOS)	Agents & Managers for Athletes, Entertainers, Artists, & Other
7115.4	Artists & Writers	Artists, Writers, Performers, Producers
7121.3	Museums & Similar Ins.	Museums, Historical Sites, Botanical Gardens, & Similar Institutions
7139.5	Amusement & Recreation	Golf Course, Gym, Fitness & Recreation, Ballroom

Food Services		
7221.2	Full-Service Restaurant	Full-Service Restaurants
7222.2	Limited-Service Eating	Fast-Food, Carryout, Drive-in, & Related Services
72232.1	Caterers	Caterers
72233.2	Mobile Food Service	Beverage Stands, Lunch Wagons, Street Vendors (Except Ice Cream)
72233.2R	Ice Cream Vendor	Hand Pushed Ice Cream Carts, Ice Cream Trucks
7224.5	Karaoke Food Service	Restaurants with Karaoke
Other Services		
8111.2	Auto Maintenance	Auto Repair, Detailing, Paint Shop, Car Wash, Oil/Lube, & Related Auto Activities
8112.4	Ink and Printer Service	Laser Cartridge Sales/Service
8113.2	Non-Automobile Repair	Repair and Maintenance of Machinery, Equipment, Electronics, Appliance, Furniture, Alterations, Upholstery
81211.3	Hair, Nail, Skin Care (SOS)	Barber, Beauty, Nail Salons, Cosmetologist
81219.5	Other Personal care (SOS)	Massage Parlor, Tanning Salon, Spa & Weight Loss Centers
8122.3	Death Care Service (SOS)	Funeral Homes & Services, Cemeteries & Crematories
8123.3	Dry Cleaning & Laundry	Dry Cleaning & Laundry Services
8129.3	Other Personal Services	Pet Care (except Vet), Psychic, Party Planning, & Related Services
8130.1	Civic Organizations	Booster Club, Charitable Organizations, Nonprofits, Churches

Professionals**		
P2354.4	Construction Consultant	Construction Consultant
P5239.5	Financial Services	Financial Services, Market Investment Advisory
P54111.4	Lawyers	Offices of Lawyers
P54119.3	Other Legal Service	Notary, Paralegal, Process Server
P54121.4	Accountants (SOS)	Accounting Services
P54131.4	Architect (SOS)	Architectural Services
P54132.4	Landscape Architect (SOS)	Landscape Architects
P54133.4	Engineer (SOS)	Engineering Services
P54137.4	Land Surveying (SOS)	Surveying and Mapping Services
P54171.5	Research & Development	Research and Development for Medical, Physical, Engineering, and Life Sciences
P54194.3	Veterinarian (SOS)	Veterinary Services
P56173.3	Landscaping Services	Landscaping Services, Tree Removal
P6117.4	Educational Services	Educational Services
P6211.5	Medical Doctor	Medical Doctors
P6212.5	Dental Office (SOS)	Dentists
P62131.5	Chiropractor (SOS)	Chiropractic Examiners
P62132.5	Optometrists (SOS)	Optometrists
P62133.5	Mental Health (SOS)	Psychologist, Professional Counselors, Social Workers, and Marriage/Family Therapists
P62134.5	Therapists (SOS)	Offices of Physical, Occupational, & Speech Therapists, & Audiologists
P62138.5	Dietitians (SOS)	Dietitians
P62139.5	Podiatrists (SOS)	Podiatrists
P621399.5	Nurses (SOS)	Licensed Practical Nurses, Registered Nurses

(SOS) denotes business activities that are required to obtain state licensure from the Georgia Secretary of State. Evidence of such licensure is necessary prior to issuance of a City of Duluth Occupational or Regulatory Tax Certificate.

**Business Codes starting with a P are eligible for the "Flat Fee" method of payment for Occupational Taxes. Please see the application for more information.