

# Services Not Taxable

NAICS Code & Category	Detailed NAICS	Name of Service
<b>22 Utilities</b>	Which Includes	221 Utilities
		221122 Electric Power Distribution
		221210 Natural Gas Distribution
		221330 Steam and Air-Conditioning Supply
<b>23 Construction</b>	Which Includes	236 Construction of Buildings
		236118 Residential Remodelers
		236220 Commercial and Institutional Building Construction
		237 Heavy and Civil Engineering Construction
		Power and Communication Line and Related Structures
		237130 Construction
		237210 Land Subdivision
		237310 Highway, Street, and Bridge Construction
		237990 Other Heavy and Civil Engineering Construction
		238 Specialty Trade Contractors
		238190 Other Foundation, Structure, and Building Exterior Contractors
		238290 Other Building Equipment Contractors
238390 Other Building Finishing Contractors		
238990 All Other Specialty Trade Contractors		

## Services Not Taxable

### 52 Finance and Insurance

#### Which Includes

- 521 Monetary Authorities-Central Bank
- 521110 Monetary Authorities-Central Bank
- 522 Credit Intermediation and Related Activities
- 522190 Other Depository Credit Intermediation
- 522298 All Other Nondepository Credit Intermediation
- 522390 Other Activities Related to Credit Intermediation  
Securities, Commodity Contracts, and Other Financial
- 523 Investments and Related Activities
- 523140 Commodity Contracts Brokerage
- 523210 Securities and Commodity Exchanges
- 523999 Miscellaneous Financial Investment Activities
- 524 Insurance Carriers and Related Activities
- 525 Funds, Trusts, and Other Financial Vehicles
- 525190 Other Insurance Funds
- 525990 Other Financial Vehicles

### 55 Management of Companies and Enterprises Which Includes

- 551 Management of Companies and Enterprises
- 551114 Corporate, Subsidiary, and Regional Managing Offices

### 61 Educational Services

#### Which Includes

- 611 Educational Services
- 611110 Elementary and Secondary Schools
- 611210 Junior Colleges
- 611430 Professional and Management Development Training
- 611519 Other Technical and Trade Schools
- 611699 All Other Miscellaneous Schools and Instruction
- 611710 Educational Support Services

# Services Not Taxable

## 62 Health Care and Social Assistance

### Which Includes

- 621 Ambulatory Health Care Services
  - 621112 Offices of Physicians, Mental Health Specialists
  - 621210 Offices of Dentists
  - 621399 Offices of All Other Miscellaneous Health Practitioners
  - 621498 All Other Outpatient Care Centers
  - 621512 Diagnostic Imaging Centers
  - 621610 Home Health Care Services
- 621999 All Other Miscellaneous Ambulatory Health Care Services
- 622 Hospitals
  - 622110 General Medical and Surgical Hospitals
  - 622210 Psychiatric and Substance Abuse Hospitals
  - 622310 Specialty (except Psychiatric and Substance Abuse) Hospitals
- 623 Nursing and Residential Care Facilities
  - 623110 Nursing Care Facilities
  - 623220 Residential Mental Health and Substance Abuse Facilities
  - 623312 Homes for the Elderly
  - 623990 Other Residential Care Facilities
- 624 Social Assistance
  - 624190 Other Individual and Family Services
  - 624230 Emergency and Other Relief Services
  - 624310 Vocational Rehabilitation Services
  - 624410 Child Day Care Services

## 481 Air Transportation

### Which Includes

- 481112 Scheduled Freight Air Transportation
- 481219 Other Nonscheduled Air Transportation

## 482 Rail Transportation

### Which Includes

- 482112 Short Line Railroads

## Services Not Taxable

### 483 Water Transportation

#### Which Includes

483114 Coastal and Great Lakes Passenger Transportation

483212 Inland Water Passenger Transportation

### 484 Truck Transportation

#### Which Includes

484122 General Freight Trucking, Long-Distance, Less Than Truckload  
Specialized Freight (except Used Goods) Trucking, Long-

484230 Distance

### 486 Pipeline Transportation

#### Which Includes

486110 Pipeline Transportation of Crude Oil

486210 Pipeline Transportation of Natural Gas

486990 All Other Pipeline Transportation

### 491 Postal Service

#### Which Includes

491110 Postal Service

### 531 Real Estate

#### Which Includes

531190 Lessors of Other Real Estate Property

531210 Offices of Real Estate Agents and Brokers

531390 Other Activities Related to Real Estate

524130 Reinsurance Carriers

### 813 Religious, Grantmaking, Civic, Professional, and Similar Organizations

813110 Religious Organizations

813219 Other Grantmaking and Giving Services

813319 Other Social Advocacy Organizations

813410 Civic and Social Organizations

## Services Not Taxable

### 8139 Business, Professional, Labor, Political, and Similar Organizations

#### Which Includes

- 81391 Business Associations
- 81392 Professional Organizations
- 81393 Labor Unions and Similar Labor Organizations
- 81394 Political Organizations
- Other Similar Organizations (except Business, Professional,  
81399 Labor, and Political Organizations)

### NAICS Sector 51913 Internet Publishing and Broadcasting and Web Search Portals

#### Which Includes

- 519130 Internet Publishing and Broadcasting and Web Search Portals

### 213112 Support Activities for Oil and Gas Operations

#### 5411 Legal Services

#### Which Includes

- 54111 Offices of Lawyers
- 541120 Office of Notaries
- 54119 Other Legal Services
- 541191 Title Abstract and Settlement Offices
- 541199 All Other Legal Services

#### 8122 Death Care Services

#### Which Includes

- 81221 Funeral Homes and Funeral Services
- 812220 Cemeteries and Crematories

#### Advertising