

14 (c) Services other than services provided for under subparagraph (E) of paragraph (b) of
15 Code Section 48-8-2 which were subject to sales and use tax under this chapter prior to
16 January 1, 2010, shall continue to be subject to sales and tax use taxation in the same
17 manner as provided prior to January 1, 2010, unless otherwise exempt under this chapter.

18 48-8-2.2.

19 Services provided for under subparagraph (E) of paragraph (6) of Code Section 48-8-2
20 means the following services, description of services, or services provided by the following
21 establishments as described by a 2007 North American Industry Classification System
22 Code:

23	<u>Code</u>	<u>Title</u>
24	(1) 236118	Residential remodelers;
25	(2) 238110	Poured concrete foundation and structure contractors;
26	(3) 238120	Structural steel and precast concrete contractors;
27	(4) 238130	Framing contractors;
28	(5) 238140	Masonry contractors;
29	(6) 238150	Glass and glazing contractors;
30	(7) 238160	Roofing contractors;
31	(8) 238170	Siding contractors;
32	(9) 238190	Other foundation, structure, and building exterior contractors;
33	(10) 238210	Electrical contractors and other wiring installation contractors;
34	(11) 238220	Plumbing, heating, and air-conditioning contractors;
35	(12) 238290	Other building equipment contractors;
36	(13) 238310	Drywall and insulation contractors;

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- 1 (14) 238320 Painting and wall covering contractors;
- 2 (15) 238330 Flooring contractors;
- 3 (16) 238340 Tile and terrazzo contractors;
- 4 (17) 238350 Finish carpentry contractors;
- 5 (18) 238390 Other building finishing contractors;
- 6 (19) 238910 Site preparation contractors;
- 7 (20) 238990 All other specialty trade contractors;
- 8 (21) 484210 Used household and office goods moving;
- 9 (22) 485310 Taxi service;
- 10 (23) 485320 Limousine service;
- 11 (24) 487110 Scenic and sightseeing transportation, land;
- 12 (25) 487210 Scenic and sightseeing transportation, water;
- 13 (26) 487990 Scenic and sightseeing transportation, other;
- 14 (27) 488410 Motor vehicle towing;
- 15 (28) 488991 Packing and crating;
- 16 (29) 492110 Couriers and express delivery services;
- 17 (30) 492210 Local messengers and local delivery;
- 18 (31) 493110 General warehousing and storage;
- 19 (32) 493120 Refrigerated warehousing and storage;
- 20 (33) 493190 Other warehousing and storage;
- 21 (34) 512131 Motion picture theaters;
- 22 (35) 512132 Drive-in motion picture theaters;
- 23 (36) 512240 Sound recording studios;
- 24 (37) 512290 Other sound recording industries;
- 25 (38) 515210 Cable and other subscription programming;
- 26 (39) 517110 Wired telecommunications carriers;
- 27 (40) 517210 Wireless telecommunications carriers (except satellite);
- 28 (41) 517410 Satellite telecommunications;
- 29 (42) 517911 Telecommunications resellers;
- 30 (43) 517919 All other telecommunications;
- 31 (44) 518210 Data processing, hosting, and related services;
- 32 (45) 519120 Libraries and archives;
- 33 (46) 519130 Internet service providers (ISPs);

- 32 (43) 519120 ~~Libraries and archives,~~
- 33 (46) 519130 Internet publishing and broadcasting and web search portals;
- 34 (47) 519190 All other information services;
- 35 (48) 522120 Savings institutions;
- 36 (49) 522130 Credit unions;
- 37 (50) 522210 Credit card issuing;

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- 1 (51) 522220 Sales financing;
- 2 (52) 522291 Consumer lending;
- 3 (53) 522292 Real estate credit;
- 4 (54) 522298 All other nondepository credit intermediation;
- 5 (55) 522310 Mortgage and nonmortgage loan brokers;
- 6 (56) 522320 Financial transactions processing, reserve, and clearing-house activities;
- 7 (57) 522390 Other activities related to credit intermediation;
- 8 (58) 523991 Trust, fiduciary, and custody activities;
- 9 (59) 531120 Lessors of nonresidential buildings (except miniwarehouses);
- 10 (60) 531130 Lessors of miniwarehouses and self-storage units;
- 11 (61) 531210 Offices of real estate agents and brokers;
- 12 (62) 531320 Offices of real estate appraisers;
- 13 (63) 531390 Other activities related to real estate;
- 14 (64) 532111 Passenger car rental;
- 15 (65) 532112 Passenger car leasing;
- 16 (66) 532120 Truck, utility trailer, and RV (recreational vehicle) rental and leasing;
- 17 (67) 532210 Consumer electronics and appliance rental;
- 18 (68) 532220 Formal wear and costume rental;
- 19 (69) 532230 Video tape and disc rental;
- 20 (70) 532292 Recreational goods rental;
- 21 (71) 532299 All other consumer goods rental;
- 22 (72) 532310 General rental centers;
- 23 (73) 541110 Offices of lawyers;
- 24 (74) 541191 Title abstract and settlement offers;
- 25 (75) 541199 All other legal services;
- 26 (76) 541211 Offices of certified public accountants;
- 27 (77) 541213 Tax preparation services;
- 28 (78) 541219 Other accounting services;
- 29 (79) 541310 Architectural services;
- 30 (80) 541320 Landscape architectural services;
- 31 (81) 541330 Engineering services;
- 32 (82) 541340 Drafting services;
- 33 (83) 541350 Drafting services, other than architectural;

- 31 (81) 541330 Engineering services;
- 32 (82) 541340 Drafting services;
- 33 (83) 541350 Building inspection services;
- 34 (84) 541360 Geophysical surveying and mapping services;
- 35 (85) 541370 Surveying and mapping services;
- 36 (86) 541380 Testing laboratories;
- 37 (87) 541410 Interior design services;

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- 1 (88) 541430 Graphic design services;
- 2 (89) 541490 Other specialized design services;
- 3 (90) 541511 Custom computer programming services;
- 4 (91) 541512 Computer systems design services;
- 5 (92) 541519 Other computer related services;
- 6 (93) 541921 Photography studios, portrait;
- 7 (94) 541930 Translation and interpretation services;
- 8 (95) 541940 Veterinary services;
- 9 (96) 541990 All other professional, scientific, and technical services;
- 10 (97) 561410 Document preparation services;
- 11 (98) 561421 Telephone answering services;
- 12 (99) 561431 Private mail centers;
- 13 (100) 561439 Other business service centers (including copy shops);
- 14 (101) 561510 Travel agencies;
- 15 (102) 561520 Tour operators;
- 16 (103) 561591 Convention and visitors bureaus;
- 17 (104) 561599 Other travel arrangement and reservation services;
- 18 (105) 561611 Investigation services;
- 19 (106) 561621 Security systems services (except locksmiths);
- 20 (107) 561622 Locksmiths;
- 21 (108) 561710 Exterminating and pest control services;
- 22 (109) 561720 Janitorial services;
- 23 (110) 561730 Landscaping services;
- 24 (111) 561740 Carpet and upholstery cleaning services;
- 25 (112) 561790 Other services to buildings and dwellings;
- 26 (113) 561910 Packaging and labeling services;
- 27 (114) 562111 Solid waste collection;
- 28 (115) 562112 Hazardous waste collection;
- 29 (116) 562119 Other waste collection;
- 30 (117) 562211 Hazardous waste treatment and disposal;
- 31 (118) 562212 Solid waste landfill;
- 32 (119) 562219 Other nonhazardous waste treatment and disposal;
- 33 (120) 562210 Remediation services;

- 31 (118) 502212 Solid waste removal;
- 32 (119) 562219 Other nonhazardous waste treatment and disposal;
- 33 (120) 562910 Remediation services;
- 34 (121) 562991 Septic tank and related services;
- 35 (122) 711110 Theater companies and dinner theaters;
- 36 (123) 711120 Dance companies;
- 37 (124) 711130 Musical groups and artists;

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- 1 (125) 711190 Other performing arts companies;
- 2 (126) 711211 Sports teams and clubs;
- 3 (127) 711212 Racetracks;
- 4 (128) 711219 Other spectator sports;
- 5 (129) 711510 Independent artists, writers, and performers;
- 6 (130) 712110 Museums;
- 7 (131) 712120 Historical sites;
- 8 (132) 712130 Zoos and botanical gardens;
- 9 (133) 712190 Nature parks and other similar institutions;
- 10 (134) 713110 Amusement and theme parks;
- 11 (135) 713120 Amusement arcades;
- 12 (136) 713910 Golf courses and country clubs;
- 13 (137) 713930 Marinas;
- 14 (138) 713940 Fitness and recreational sports centers;
- 15 (139) 713950 Bowling centers;
- 16 (140) 713990 All other amusement and recreation industries;
- 17 (141) 721211 RV (recreational vehicle) parks and campgrounds;
- 18 (142) 721214 Recreational and vacation camps (except campgrounds);
- 19 (143) 722320 Caterers;
- 20 (144) 722330 Mobile food services;
- 21 (145) 811111 General automotive repair;
- 22 (146) 811112 Automotive exhaust system repair;
- 23 (147) 811113 Automotive transmission repair;
- 24 (148) 811118 Other automotive mechanical and electrical repair and maintenance;
- 25 (149) 811121 Automotive body, paint, and interior repair and maintenance;
- 26 (150) 811122 Automotive glass replacement shops;
- 27 (151) 811191 Automotive oil change and lubrication shops;
- 28 (152) 811192 Car washes;
- 29 (153) 811198 All other automotive repair and maintenance;
- 30 (154) 811211 Consumer electronics repair and maintenance;
- 31 (155) 811212 Computer and office machine repair and maintenance;
- 32 (156) 811213 Communication equipment repair and maintenance;
- 33 (157) 811214 All other electronic equipment repair and maintenance;

- 32 (156) 811213 Communication equipment repair and maintenance;
- 33 (157) 811411 Home and garden equipment repair and maintenance;
- 34 (158) 811412 Appliance repair and maintenance;
- 35 (159) 811420 Rcupholstery and furniture repair;
- 36 (160) 811430 Footwear and leather goods repair;
- 37 (161) 811490 Other personal and household goods repair and maintenance;

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- 1 (162) 812111 Barber shops;
2 (163) 812112 Beauty salons;
3 (164) 812113 Nail salons;
4 (165) 812191 Diet and weight reducing centers;
5 (166) 812199 Other personal care services;
6 (167) 812310 Coin operated laundries and dry-cleaners;
7 (168) 812320 Dry-cleaning and laundry services;
8 (169) 812331 Linen supply;
9 (170) 812910 Pet care (except veterinary);
10 (171) 812921 Photofinishing laboratories (except one-hour);
11 (172) 812922 One-hour photofinishing;
12 (173) 812930 Parking lots and garages; and
13 (174) 812990 All other personal services."

14 **SECTION 2-3.**

15 Said title is further amended by adding a new Code section to read as follows:

16 "48-8-16.

17 (a) As used in this Code section, the term:

18 (1) 'Cable service' has the same meaning as that term is defined in 47 U.S.C. Section
19 522(6).

20 (2) 'Multichannel video programming service' means the provision or transfer of video
21 programming unless otherwise explicitly excluded in this Code section, including but not
22 limited to satellite broadcasting service, cable service, video services delivered over fiber
23 optic line, coaxial cable, copper wire, Internet protocol, or wireless cable service.

24 (3) 'Place of primary use' means the street address representative of where the
25 subscriber's use of the multichannel video programming service primarily occurs, which
26 must be the residential street address or the primary business street address of the
27 subscriber and, in the case of wireless cable service, must be within the licensed service
28 area of the service provider.

29 (4) 'Satellite broadcasting service' means the distribution or broadcasting of
30 programming or services by satellite directly to the subscriber's receiving equipment
31 including direct broadcast satellite service and including all service and rental charges,