

APPENDIX B
2015 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Code	Industry Sector	Class
110000	Agriculture, forestry, hunting and fishing	2
210000	Mining	4
220000	Utilities	1
221100	Electric Power Generation, Transmission and Distribution	8.0
221200	Natural Gas Distribution	8.0
230000	Construction	8.1
31-33	Manufacturing	2
311000	Food manufacturing	1
313000	Textile and textile product mills	1
315000	Apparel	2
316000	Leather and allied products	1
321000	Wood products	1
322000	Paper products	1
323000	Printing and related support activities	1
324000	Petroleum and coal products	2
325000	Chemical manufacturing	2
327000	Nonmetallic mineral products	1
331000	Primary metal industries	1
332000	Fabricated metal products	2
333000	Machinery	2
334000	Computer and electronic products	3
335000	Electrical equipment, appliances, and components	1
336000	Transportation equipment	1
337000	Furniture and related products	1
339000	Other miscellaneous manufacturing	2
420000	Wholesale trade	1
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4
44-45	Retail trade	1
441000	Motor vehicle and parts dealers	1
441100	Automobile Dealers	8.5
441200	Other Motor Vehicle Dealers	8.5
442000	Furniture and home furnishing stores	1
443000	Electronic and appliance stores	1
444000	Building material and garden equipment and supplies dealers	2
445000	Food and beverage stores	1
446000	Health and personal care stores	1
447000	Gasoline stations	1
448000	Clothing and accessories stores	2
451000	Sporting goods, hobby, book, and music stores	1

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452000	General merchandise stores	1
453000	Miscellaneous store retailers	1
454000	Nonstore retailers	1
454390	Other Direct Selling Establishments (Peddlers)	8.6
48-49	Transportation and warehousing	2
482000	Rail Transportation	8.2
484000	Truck Transportation	2
486000	Pipeline transportation	2
493000	Warehousing and storage facilities	2
510000	Information	3
511000	Publishing industries (except internet)	3
512000	Motion picture and sound recording	3
515000	Broadcasting (except internet) and telecommunications	3
517000	Telecommunications	3
517100	Wired Telecommunications Carriers	8.3
517110	Cable, DSL, VoIP, etc.	8.4
517200	Wireless Telecommunications Carriers (except Satellite)	8.3
518000	Internet service providers, web search portals, and data processing	2
519000	Other Information Services	4
520000	Finance and insurance	5
522000	Credit intermediation and related activities	4
522298	Pawnshops	8.4
523000	Securities, commodity contracts, and other financial investments	7
524000	Insurance agents, brokers, and related activities	1
524100	Insurance Carriers	8.7
524210	Insurance Brokers for non-admitted Insurance Carriers	8.7
525000	Funds, trusts and other financial vehicles	7
530000	Real estate and rental and leasing	6
531000	Real estate	7
531100	Lessors of real estate (including miniwarehouses and self storage)	7
532000	Rental and leasing services	2
533000	Lessors of nonfinancial assets	7
540000	Professional, scientific, and technical services	3
541100	Legal Services	7
541300	Architectural, engineering and related services	4
541600-541900	Other professional, scientific, and technical services	5
550000	Management of companies	4
560000	Administrative and support and waste management and remediation services	2

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561000	Administrative and support services	2
562000	Waste management and remediation services	2
610000	Educational services	3
620000	Health care and social assistance	3
623000	Nursing and Residential Care Facility	1
710000	Arts, entertainment, and recreation	2
711190	Other Performing Arts Companies (Carnivals and Circuses)	8.9
712000	Museums, Historical Sites and similar institutions	1
713100	Amusement Parks and Arcades	8.8
713200	Nonpayout Amusement Machines	8.8
713290	Bingo Halls	8.9
713990	All Other Amusement and Recreational Industries (pool tables)	8.10
721000	Accommodation	2
722000	Food services and drinking places	1
722410	Drinking Places (Alcoholic Beverages)	8.9
810000	Other services	3
811000	Repair and maintenance	2
811100	Auto repair and maintenance	2
812000	Personal and laundry services	4
813000	Religious, grantmaking, civic, professional, and similar organizations	4

Note: Class Schedule is based on 2012 IRS data.