

**APPENDIX B**  
**2012 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

<b>NAICS Code</b>	<b>Industry Sector</b>	<b>Class</b>
<b>110000</b>	Agriculture, forestry, hunting and fishing	2
<b>210000</b>	Mining	6
<b>221100</b>	Electric Power Generation, Transmission and Distribution	8.0
<b>221200</b>	Natural Gas Distribution	8.0
<b>220000</b>	Utilities	1
<b>230000</b>	Construction	8.1
<b>31-33</b>	Manufacturing	3
<b>311000</b>	Food manufacturing	2
<b>313000</b>	Textile and textile product mills	1
<b>315000</b>	Apparel	2
<b>316000</b>	Leather and allied products	3
<b>321000</b>	Wood products	1
<b>322000</b>	Paper products	3
<b>323000</b>	Printing and related support activities	2
<b>324000</b>	Petroleum and coal products	3
<b>325000</b>	Chemical manufacturing	5
<b>327000</b>	Nonmetallic mineral products	2
<b>331000</b>	Primary metal industries	1
<b>332000</b>	Fabricated metal products	2
<b>333000</b>	Machinery	3
<b>334000</b>	Computer and electronic products	4
<b>335000</b>	Electrical equipment, appliances, and components	2
<b>336000</b>	Transportation equipment	1
<b>337000</b>	Furniture and related products	2
<b>339000</b>	Other miscellaneous manufacturing	3
<b>420000</b>	Wholesale trade	1
<b>423930</b>	Recyclable Material Merchant Wholesalers (Junk)	8.4
<b>44-45</b>	Retail trade	1
<b>441000</b>	Motor vehicle and parts dealers	1
<b>441100</b>	Automobile Dealers	8.5
<b>441200</b>	Other Motor Vehicle Dealers	8.5
<b>442000</b>	Furniture and home furnishing stores	2
<b>443000</b>	Electronic and appliance stores	2
<b>444000</b>	Building material and garden equipment and supplies dealers	2
<b>445000</b>	Food and beverage stores	1
<b>446000</b>	Health and personal care stores	2
<b>447000</b>	Gasoline stations	1
<b>448000</b>	Clothing and accessories stores	2

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<b>451000</b>	Sporting goods, hobby, book, and music stores	1
<b>452000</b>	General merchandise stores	2
<b>453000</b>	Miscellaneous store retailers	2
<b>454000</b>	Nonstore retailers	2
<b>454390</b>	Other Direct Selling Establishments (Peddlers)	8.6
<b>48-49</b>	Transportation and warehousing	2
<b>482000</b>	Rail Transportation	8.2
<b>486000</b>	Pipeline transportation	1
<b>493000</b>	Warehousing and storage facilities	3
<b>510000</b>	Information	4
<b>511000</b>	Publishing industries (except internet)	4
<b>512000</b>	Motion picture and sound recording	2
<b>515000</b>	Broadcasting (except internet) and telecommunications	3
<b>517000</b>	Telecommunications	4
<b>517100</b>	Wired Telecommunications Carriers	8.3
<b>517110</b>	Cable, DSL, VoIP, etc.	8.4
<b>517200</b>	Wireless Telecommunications Carriers (except Satellite)	8.3
<b>518000</b>	Internet service providers, web search portals, and data processing	4
<b>519000</b>	Other Information Services	5
<b>520000</b>	Finance and insurance	7
<b>522000</b>	Credit intermediation and related activities	5
<b>522298</b>	Pawnshops	8.4
<b>523000</b>	Securities, commodity contracts, and other financial investments	7
<b>524000</b>	Insurance agents, brokers, and related activities	2
<b>524100</b>	Insurance Carriers	8.7
<b>524210</b>	Insurance Brokers for non-admitted Insurance Carriers	8.7
<b>530000</b>	Real estate and rental and leasing	3
<b>531000</b>	Real estate	3
<b>531100</b>	Lessors of real estate (including miniwarehouses and self storage)	5
<b>532000</b>	Rental and leasing services	2
<b>540000</b>	Professional, scientific, and technical services	6
<b>541600-541900</b>	Other professional, scientific, and technical services	7
<b>550000</b>	Management of companies	6
<b>560000</b>	Administrative and support and waste management and remediation services	3
<b>561000</b>	Administrative and support services	3
<b>562000</b>	Waste management and remediation services	3
<b>610000</b>	Educational services	5

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<b>620000</b>	Health care and social assistance	5
<b>623000</b>	Nursing and Residential Care Facility	1
<b>710000</b>	Arts, entertainment, and recreation	3
<b>711190</b>	Other Performing Arts Companies (Carnivals and Circuses)	8.9
<b>712000</b>	Museums, Historical Sites and similar institutions	1
<b>713100</b>	Amusement Parks and Arcades	8.8
<b>713200</b>	Nonpayout Amusement Machines	8.8
<b>713290</b>	Bingo Halls	8.9
<b>713990</b>	All Other Amusement and Recreational Industries ( pool tables)	8.10
<b>721000</b>	Accommodation	1
<b>722000</b>	Food services and drinking places	2
<b>722410</b>	Drinking Places (Alcoholic Beverages)	8.9
<b>810000</b>	Other services	4
<b>811000</b>	Repair and maintenance	2
<b>811100</b>	Auto repair and maintenance	3
<b>812000</b>	Personal and laundry services	5
<b>813000</b>	Religious, grantmaking, civic, professional, and similar organizations	6

*Note: Class Schedule is based on 2009 IRS data.*