

Regional Comparison: Taxation of Services Listed by the Federation of Tax Administrators

| Services | DC Rate | MD Rate | VA Rate |
|--|---------|---------|---------|
| <u>Agricultural Services</u> | | | |
| 1 Soil prep., custom baling, other ag. services | | | |
| 2 Veterinary services (both large and small animal) | | | |
| 3 Horse boarding and training (not race horses) | | | |
| 4 Pet grooming | | | |
| 5 Landscaping services (including lawn care) | 5.75 | | |
| <u>Industrial and Mining Services</u> | | | |
| 6 Metal, non-metal and coal mining services | | | |
| 7 Seismograph & Geophysical Services | | | |
| 8 Oil Field Services | | | |
| 9 Typesetting service; platemaking for the print trade | 5.75 | | 6 |
| <u>Construction</u> | | | |
| 10 Gross income of construction contractors | | | |
| 11 Carpentry, painting, plumbing and similar trades | | | |
| 12 Construction service (grading, excavating, etc.) | | | |
| 13 Water well drilling | | | |
| <u>Transportation Services</u> | | | |
| 14 Income from intrastate transportation of persons | | | |
| 15 Local transit (intra-city) buses | | | |
| 16 Income from taxi operations | | | |
| 17 Intrastate courier service | 5.75 | | |
| 18 Interstate air courier (billed in-state) | | | |
| <u>Storage</u> | | | |
| 19 Automotive storage | 18 | | |
| 20 Food storage | | | |
| 21 Fur storage | | | |
| 22 Household goods storage | | | |
| 23 Mini-storage | | | |
| 24 Cold storage | | | |
| 25 Marina Service (docking, storage, cleaning, repair) | 5.75 | | |
| 26 Marine towing service (incl. tugboats) | | | |
| 27 Travel agent services | | | |
| 28 Packing and crating | | 6 | |
| <u>Utility Service - Industrial Use</u> | | | |
| 29 Intrastate telephone & telegraph | 5.75 | | |
| 30 Interstate telephone & telegraph | | | |
| 31 Cellular telephone services | | 6 | |
| 32 Electricity | 5.75 | 6 | |
| 33 Water | | | |
| 34 Natural gas | 5.75 | 6 | |
| 35 Other fuel (including heating oil) | 5.75 | 6 | 6 |
| 36 Sewer and refuse, industrial | 5.75 | | |
| <u>Utility Service - Residential Use</u> | | | |
| 37 Intrastate telephone & telegraph | | | |
| 38 Interstate telephone & telegraph | | | |

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| 39 Cellular telephone services | | 6 | |
| 40 Electricity | | | |
| 41 Water | | | |
| 42 Natural gas | | | |
| 43 Other fuel (including heating oil) | | | |
| 44 Sewer and refuse, residential | | | |
| Finance, Insurance and Real Estate | | | |
| 45 Service charges of banking institutions | | | |
| 46 Insurance services | | | |
| 47 Investment counseling | | | |
| 48 Loan broker fees | | | |
| 49 Property sales agents (real estate or personal) | | | |
| 50 Real estate management fees (rental agents) | | | |
| 51 Real estate title abstract services | | | |
| 52 Tickertape reporting (financial reporting) | 5.75 | | |
| Personal Services | | | |
| 53 Barber shops and beauty parlors | | | |
| 54 Carpet and upholstery cleaning | | | |
| 55 Dating services | | | |
| 56 Debt counseling | | | |
| 57 Diaper service | | | 6 |
| 58 Income from funeral services | 5.75 | | |
| 59 Fishing and hunting guide services | | | |
| 60 Garment services (altering & repairing) | 5.75 | | |
| 61 Gift and package wrapping service | | | 6 |
| 62 Health clubs, tanning parlors, reducing salons | | | |
| 63 Laundry and dry cleaning services, coin-op | | | |
| 64 Laundry and dry cleaning services, non-coin op | 5.75 | 6 | |
| 65 Massage services | | | |
| 66 900 Number services | 5.75 | 6 | |
| 67 Personal instruction (dance, golf, tennis, etc.) | | | |
| 68 Shoe repair | 5.75 | | |
| 69 Swimming pool cleaning & maintenance | 5.75 | | |
| 70 Tax return preparation | | | |
| 71 Tuxedo rental | 5.75 | 6 | 6 |
| 72 Water softening and conditioning | | | |
| Business Services | | | |
| Sales of advertising time or space: | | | |
| 73 Billboards | | | |
| 74 Radio & television, national advertising | | | |
| 75 Radio & television, local advertising | | | |
| 76 Newspaper | | | |
| 77 Magazine | | | |
| 78 Advertising agency fees (not ad placement) | | 6 | |
| 79 Armored car services | 5.75 | 6 | |

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| 80 | | | |
| 81 | | | |
| 82 | 5.75 | | |
| 83 | 5.75 | 6 | 6 |
| 84 | 5.75 | 6 | |
| 85 | 5.75 | | |
| 86 | 5.75 | | |
| 87 | 5.75 | 6 | |
| 88 | | | |
| 89 | | | |
| 90 | 5.75 | | |
| 91 | 5.75 | | |
| 92 | 5.75 | 6 | 6 |
| 93 | 5.75 | 6 | |
| 94 | 5.75 | 6 | 6 |
| 95 | 5.75 | 6 | |
| 96 | | | |
| 97 | | | |
| 98 | | | |
| 99 | 5.75 | 6 | |
| 100 | 5.75 | 6 | 6 |
| 101 | | | |
| 102 | 5.75 | 6 | |
| 103 | | | |
| 104 | | | |
| 105 | 5.75 | | |
| 106 | 5.75 | 6 | |
| Computer | | | |
| 107 | 5.75 | 6 | 6 |
| 108 | 5.75 | 6 | |
| 109 | 5.75 | | |
| 110 | 5.75 | | |
| 111 | | | |
| 112 | | | |
| 113 | 5.75 | | |
| 114 | 5.75 | | |
| 115 | 5.75 | | |
| Computer Online Services | | | |
| 116 | | | |
| 117 | | | |
| 118 | | | |
| 119 | | | |
| 120 | | | |
| 121 | | | |

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| Automotive Services | | | |
| 122 | | | |
| 123 | | | |
| 124 | 5.75 | | |
| 125 | 18 | | |
| 126 | 5.75 | | |
| Admissions & Amusements | | | |
| 127 | 5.75 | 10 | |
| 128 | 5.75 | 10 | |
| 129 | | 10 | |
| 130 | | | |
| 131 | | 6 | |
| 132 | | | |
| 133 | 5.75 | 10 | |
| 134 | | 10 | |
| 135 | 5.75 | 10 | |
| 136 | | | |
| 137 | | 10 | |
| 138 | | 10 | |
| 139 | 5.75 | 10 | |
| 140 | | | |
| 141 | 5.75 | 6 | 6 |
| Professional Services | | | |
| 142 | | | |
| 143 | | | |
| 144 | | | |
| 145 | | | |
| 146 | | | |
| 147 | | | |
| 148 | | | |
| 149 | | | |
| 150 | | | |
| Leases and Rentals | | | |
| 151 | 5.75 | 6 | 6 |
| 152 | 5.75 | 6 | 6 |
| 153 | 5.75 | 6 | 6 |
| 154 | 5.75 | 6 | 6 |
| 155 | 5.75 | 6 | 6 |
| 156 | 10 | 11.5 | 10 |
| 157 | 10 | | 10 |
| 158 | 5.75 | | 6 |
| 159 | | 6 | 2 |
| 160 | | 6 | 2 |
| 161 | | | 2 |
| 162 | 14.5 | 5 - 7 | 6 - 8.5 |

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| 163 | Trailer parks - overnight | | | 5 |
| Fabrication, Installation and Repair Services | | | | |
| 164 | Custom fabrication labor | 5.75 | 6 | 6 |
| 165 | Repair material, generally | 5.75 | 6 | 6 |
| 166 | Repair labor, generally | 5.75 | | |
| 167 | Labor charges on repair of aircraft | 5.75 | | |
| 168 | Labor charges - repairs to interstate vessels | 5.75 | | |
| 169 | Labor charges - repairs to intrastate vessels | 5.75 | | |
| 170 | Labor - repairs to commercial fishing vessels | | | |
| 171 | Labor charges on repairs to railroad rolling stock | | | |
| 172 | Labor charges on repairs to motor vehicles | | | |
| 173 | Labor on radio/TV repairs; other electronic equip. | 5.75 | | |
| 174 | Labor charges - repairs other tangible property | 5.75 | | |
| 175 | Labor - repairs or remodeling of real property | 5.75 | | |
| 176 | Labor charges on repairs delivered under warranty | | | |
| 177 | Service contracts sold at the time of sale of TPP. | 5.75 | | 6 |
| 178 | Installation charges by persons selling property | 5.75 | | |
| 179 | Installation charges - other than seller of goods | | | |
| 180 | Custom processing (on customer's property) | | 6 | 6 |
| 181 | Custom meat slaughtering, cutting and wrapping | 5.75 | | 6 |
| 182 | Taxidermy | | 6 | |
| 183 | Welding labor (fabrication and repair) | 5.75 | 6 | |