

**APPENDIX B****Classes 1 – 8: Business License Class Schedule by NAICS Codes**

<b>NAICS Sector/Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
<b>11</b>	<b>Agriculture, forestry, hunting, and fishing</b>	<b>1</b>
<b>21</b>	<b>Mining</b>	<b>2</b>
<b>22</b>	<b>Utilities</b>	<b>1</b>
<b>31 - 33</b>	<b>Manufacturing</b>	<b>3</b>
<b>42</b>	<b>Wholesale trade</b>	<b>1</b>
<b>44 - 45</b>	<b>Retail trade</b>	<b>1</b>
<b>48 - 49</b>	<b>Transportation and warehousing</b>	<b>1</b>
<b>51</b>	<b>Information</b>	<b>4</b>
<b>52</b>	<b>Finance and insurance</b>	<b>7</b>
<b>53</b>	<b>Real estate and rental and leasing</b>	<b>7</b>
<b>54</b>	<b>Professional, scientific, and technical services</b>	<b>5</b>
<b>55</b>	<b>Management of companies</b>	<b>7</b>
<b>56</b>	<b>Administrative and support and waste management and remediation services</b>	<b>3</b>
<b>61</b>	<b>Educational services</b>	<b>3</b>
<b>62</b>	<b>Health care and social assistance</b>	<b>4</b>
<b>71</b>	<b>Arts, entertainment, and recreation</b>	<b>3</b>
<b>721</b>	<b>Accommodation</b>	<b>1</b>
<b>722</b>	<b>Food services and drinking places</b>	<b>2</b>
<b>81</b>	<b>Other services</b>	<b>4</b>

<b>Class 8</b>	<b>Subclasses</b>	
<b>23</b>	<b>Construction</b>	<b>8.1</b>
<b>482</b>	<b>Rail Transportation</b>	<b>8.2</b>
<b>517111</b>	<b>Wired Telecommunications Carriers</b>	<b>8.3</b>
<b>517112</b>	<b>Wireless Telecommunications Carriers (except Satellite)</b>	<b>8.3</b>
<b>517122</b>	<b>Agents for Wireless Telecommunications Services</b>	<b>8.3</b>
<b>5241</b>	<b>Insurance Carriers</b>	<b>8.4</b>
<b>5242</b>	<b>Insurance Brokers for non-admitted Insurance Carriers</b>	<b>8.4</b>
<b>713120</b>	<b>Amusement Parks and Arcades</b>	<b>8.51</b>
<b>713290</b>	<b>Non-payout Amusement Machines</b>	<b>8.52</b>
<b>713990</b>	<b>All Other Amusement and Recreational Industries (pool tables)</b>	<b>8.6</b>
<b>Class 9</b>	<b>Subclasses</b>	
<b>4411</b>	<b>Automobile Dealers</b>	<b>9.30</b>
<b>4412</b>	<b>Other Motor Vehicle Dealers</b>	<b>9.30</b>
<b>722410</b>	<b>Drinking Places (Alcoholic Beverages)</b>	<b>9.70</b>
<b>7115</b>	<b>Adult Exotic Dancers, other Sexually Oriented Businesses</b>	<b>9.91</b>

*2023 Class Schedule is based on a three-year average (2017 - 2019) of IRS statistical data.*