

DISCLAIMER

Electronic versions of the exhibits in these minutes may not be complete.

This information is supplied as an informational service only and should not be relied upon as an official record.

Original exhibits are on file at the Legislative Counsel Bureau Research Library in Carson City.

Contact the Library at (775) 684-6827 or library@lcb.state.nv.us.

Nevada Services Tax Base Estimate - 2005
Excludes of Imports and Exports, (in millions)
 Estimates Prepared by Applied Analysis, Inc. (Jeremy Aguero)

Services Category	Estimate of Taxable Services	Amount of Revenue Generated from 0.5% Tax	Percent of Total Collections
1. Agricultural, Forestry, Fishery Services	10.9	\$0.1	0.0%
2. Landscape and Horticultural Services	264.6	\$1.3	0.8%
3. New Residential Structures	3,336.6	\$16.7	9.9%
4. New Industrial and Commercial Buildings	1,056.7	\$5.3	3.1%
5. New Utility Structures	140.3	\$0.7	0.4%
6. New Highways and Streets	36.9	\$0.2	0.1%
7. New Farm Structures	-	\$0.0	0.0%
8. New Mineral Extraction Facilities	52.8	\$0.3	0.2%
9. New Government Facilities	115.0	\$0.6	0.3%
10. Maintenance and Repair, Residential	557.5	\$2.8	1.7%
11. Maintenance and Repair Other Facilities	498.2	\$2.5	1.5%
12. Maintenance and Repair Oil and Gas Wells	3.0	\$0.0	0.0%
13. Book Publishing	16.5	\$0.1	0.0%
14. Book Printing	1.4	\$0.0	0.0%
15. Miscellaneous Publishing	11.4	\$0.1	0.0%
16. Commercial Printing	50.3	\$0.3	0.1%
17. Bookbinding & Related	0.7	\$0.0	0.0%
18. Typesetting	2.8	\$0.0	0.0%
19. Railroads and Related Services	118.5	\$0.6	0.4%
20. Local, Interurban Passenger Transit	51.7	\$0.3	0.2%
21. Motor Freight Transport and Warehousing	1,023.0	\$5.1	3.0%
22. Water Transportation	41.4	\$0.2	0.1%
23. Air Transportation	229.0	\$1.1	0.7%
24. Pipe Lines, Except Natural Gas	-	\$0.0	0.0%
25. Arrangement Of Passenger Transportation	243.9	\$1.2	0.7%
26. Transportation Services	30.3	\$0.2	0.1%
27. Communications, Except Radio and TV	1,573.2	\$7.9	4.7%
28. Radio and TV Broadcasting	12.5	\$0.1	0.0%
29. Electric Services	1,398.2	\$7.0	4.2%
30. Gas Production and Distribution	616.2	\$3.1	1.8%
31. Water Supply and Sewerage Systems	259.3	\$1.3	0.8%
32. Sanitary Services and Steam Supply	393.0	\$2.0	1.2%
33. Banking	2,299.9	\$11.5	6.8%
34. Credit Agencies	543.1	\$2.7	1.6%
35. Security and Commodity Brokers	689.3	\$3.4	2.0%
36. Real Estate	2,154.9	\$10.8	6.4%
37. Hotels and Lodging Places	185.2	\$0.9	0.6%
38. Laundry, Cleaning and Shoe Repair	175.0	\$0.9	0.5%
39. Portrait and Photographic Studios	52.0	\$0.3	0.2%
40. Beauty and Barber Shops	120.4	\$0.6	0.4%
41. Funeral Service and Crematories	48.2	\$0.2	0.1%
42. Miscellaneous Personal Services	144.4	\$0.7	0.4%
43. Advertising	921.5	\$4.6	2.7%
44. Other Business Services	843.1	\$4.2	2.5%
45. Photofinishing, Commercial Photography	108.0	\$0.5	0.3%
46. Services To Buildings	292.4	\$1.5	0.9%
47. Equipment Rental and Leasing	210.8	\$1.1	0.6%
48. Personnel Supply Services	579.5	\$2.9	1.7%
49. Computer and Data Processing Services	665.1	\$3.3	2.0%
50. Detective and Protective Services	178.3	\$0.9	0.5%
51. Automobile Rental and Leasing	635.2	\$3.2	1.9%
52. Automobile Parking and Car Wash	76.7	\$0.4	0.2%

SELECT COMMITTEE ON STATE REVENUE
 AND EDUCATION FUNDING
 DATE: 6/4/03 ROOM: 4100 EXHIBIT F

Nevada Services Tax Base Estimate - 2005
Excludes of Imports and Exports, (in millions)
Estimates Prepared by Applied Analysis, Inc. (Jeremy Aguero)

Services Category	Estimate of Taxable Services	Amount of Revenue Generated from 0.5% Tax	Percent of Total Collections
53. Automobile Repair and Services	567.7	\$2.8	1.7%
54. Electrical Repair Service	80.7	\$0.4	0.2%
55. Watch, Clock, Jewelry and Furniture Repair	18.6	\$0.1	0.1%
56. Miscellaneous Repair Shops	114.2	\$0.6	0.3%
57. Motion Pictures	314.8	\$1.6	0.9%
58. Theatrical Producers, Bands Etc.	195.8	\$1.0	0.6%
59. Bowling Alleys and Pool Halls	5.4	\$0.0	0.0%
60. Commercial Sports Except Racing	40.1	\$0.2	0.1%
61. Amusement and Recreation Services, N.E.C.	341.1	\$1.7	1.0%
62. Membership Sports and Recreation Clubs	95.1	\$0.5	0.3%
63. Doctors and Dentists	2,326.6	\$11.6	6.9%
64. Nursing and Protective Care	275.2	\$1.4	0.8%
65. Hospitals	1,457.2	\$7.3	4.3%
66. Other Medical and Health Services	660.8	\$3.3	2.0%
67. Legal Services	818.9	\$4.1	2.4%
68. Job Trainings & Related Services	51.2	\$0.3	0.2%
69. Child Day Care Services	184.6	\$0.9	0.5%
70. Social Services, N.E.C.	178.2	\$0.9	0.5%
71. Residential Care	77.8	\$0.4	0.2%
72. Business Associations	62.2	\$0.3	0.2%
73. Engineering, Architectural Services	1,060.1	\$5.3	3.2%
74. Accounting, Auditing and Bookkeeping	531.8	\$2.7	1.6%
75. Management and Consulting Services	856.6	\$4.3	2.5%
76. Research, Development & Testing Services	243.7	\$1.2	0.7%
TOTAL	33,627.1	\$168.1	100.0%

General Service Category Definitions¹		
Note	Category	General definition
1	Agricultural, Forestry, Fishery Services	Service including soil preparation; crop planting, cultivating, protecting, and harvesting; cotton ginning; veterinary services for livestock and specialty animals; farm labor contractors and crew leaders; farm management contractors and consultants; forestry services; fishing, hunting and trapping services; and fish and shell fish hatcheries.
2	Landscape and Horticultural Services	Services including lawn maintenance, landscape architecture, horticultural consulting, and ornamental shrub and tree services.
3	New Residential Structures	Labor and similar services related to the construction of single-family and multifamily housing.
4	New Industrial and Commercial Buildings	Labor and similar services related to the construction of office, industrial and retail projects, including public and semi-public uses.
5	New Utility Structures	Labor and similar services related to the construction of public utility structures.
6	New Highways and Streets	Labor and similar services related to the construction of streets, highways, freeways, and other thoroughfares.
7	New Farm Structures	Labor and similar services related to the construction of farm structures.
8	New Mineral Extraction Facilities	Labor and similar services related to the construction of structures related to mining.
9	New Government Facilities	Labor and similar services related to the construction of government buildings.
10	Maintenance and Repair, Residential	Labor and similar services related to the repair and maintenance of single-family and multifamily housing.
11	Maintenance and Repair Other Facilities	Labor and similar services related to the maintenance and repair of all non-residential facilities, except oil and gas wells.
12	Maintenance and Repair Oil and Gas Wells	Labor and similar services related to the repair and maintenance oil and gas wells.
13	Book Publishing	Book publishing or publishing and printing.
14	Book Printing	Book printing.
15	Miscellaneous Publishing	Includes services such as database publishing, shopping

¹ Note that definitions provide a general overview of what industries are included in each category. They are not exhaustive. Note also that the revenue estimates generated are based on commodities not industries; and therefore, where one establishment type produces multiple commodities revenues may be shown in more than one category.

General Service Category Definitions ¹		
Note	Category	General definition
		new publishing, the publishing of technical manuals and books, sheet music publishers.
16	Commercial Printing	Includes lithographic printing, copying and reproduction services.
17	Bookbinding & Related	The binding of books and services related thereto.
18	Typesetting	Typesetting services.
19	Railroads and Related Services	Includes line haul operations, railroad switching and terminal service providers, beltline and lodging railroads providers.
20	Local, Interurban Passenger Transit	This major group includes establishments primarily engaged in furnishing local and suburban passenger transportation, such as those providing passenger transportation within a single municipality, contiguous municipalities, or a municipality and its suburban area, by bus, rail, or subway, either separately or in combination, and establishments engaged in furnishing transportation to local scenic features. Also included are establishments primarily engaged in furnishing highway passenger transportation and establishments furnishing highway passenger terminal or maintenance facilities. Intercity bus lines are included in this major group, but interurban railways are classified elsewhere.
21	Motor Freight Transport and Warehousing	This major group includes establishments furnishing local or long-distance trucking or transfer services, or those engaged in the storage of farm products, furniture and other household goods, or commercial goods of any nature. The operation of terminal facilities for handling freight, with or without maintenance facilities, is also included.
22	Water Transportation	This major group includes establishments primarily engaged in freight and passenger transportation on the open seas or inland waters, and establishments furnishing such incidental services as lighterage, towing, and canal operation. This major group also includes excursion boats, sightseeing boats, and water taxis.
23	Air Transportation	<p>This major group includes establishments primarily engaged in furnishing domestic and foreign transportation by air and also those operating airports and flying fields and furnishing terminal services.</p> <p>Establishments primarily engaged in performing services which may incidentally use airplanes (e.g., crop dusting and aerial photography) are classified according to the service performed.</p>

General Service Category Definitions¹		
Note	Category	General definition
24	Pipe Lines, Except Natural Gas	This major group includes establishments primarily engaged in the pipeline transportation of petroleum and other commodities, except natural gas. Pipelines operated by petroleum producing or refining companies and separately reported are included.
25	Arrangement Of Passenger Transportation	Establishments primarily engaged in either furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers; or in arranging and assembling tours for sale through travel agents; or other passenger transportation arrangement, not elsewhere classified.
26	Transportation Services	This major group includes establishments furnishing services incidental to transportation, such as forwarding and packing services.
27	Communications, Except Radio and TV	This major group includes establishments furnishing point-to-point communications services, whether intended to be received aurally or visually. This major group also includes establishments primarily engaged in providing paging and beeper services, and those engaged in leasing telephone lines or other methods of telephone transmission, such as optical fiber lines and microwave or satellite facilities, and reselling the use of such methods to others.
28	Radio and TV Broadcasting	Establishments primarily engaged in broadcasting visual programs by television to the public, except cable and other pay television services. Included in this industry are commercial, religious, educational, and other television stations. Also included here are establishments primarily engaged in television broadcasting and which produce taped television program materials. This category also includes establishments primarily engaged in broadcasting aural programs by radio to the public. Included in this industry are commercial, religious, educational, and other radio stations. Also included here are establishments primarily engaged in radio broadcasting and which produce radio program materials.
29	Electric Services	Establishments engaged in the generation, transmission, and/or distribution of electric energy for sale.
30	Gas Production and Distribution	Establishments engaged in natural gas, transmission, and distribution. This industry group also includes establishments primarily engaged in the manufacture and/or distribution of gas for sale, including mixtures of manufactured with natural gas.
31	Water Supply and Sewerage Systems	Establishments primarily engaged in distributing water

General Service Category Definitions ¹		
Note	Category	General definition
		for sale for domestic, commercial, and industrial use.
32	Sanitary Services and Steam Supply	Establishments primarily engaged in providing either refuse systems or sewerage and other sanitary services.
33	Banking	This major group includes institutions that are engaged in deposit banking or closely related functions, including fiduciary activities.
34	Credit Agencies	This major group includes establishments engaged in extending credit in the form of loans, but not engaged in deposit banking.
35	Security and Commodity Brokers	This major group includes establishments engaged in the underwriting, purchase, sale, or brokerage of securities and other financial contracts on their own account or for the account of others; and exchanges, exchange clearinghouses, and other services allied with the exchange of securities and commodities.
36	Real Estate	This major group includes real estate operators, and owners and lessors of real property, as well as buyers, sellers, developers, agents, and brokers. Establishments primarily engaged in the construction of buildings for sale (operative builders) are classified elsewhere.
37	Hotels and Lodging Places	This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate.
38	Laundry, Cleaning and Shoe Repair	Establishments primarily engaged in operating mechanical laundries with steam or other power.
39	Portrait and Photographic Studios	Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers.
40	Beauty and Barber Shops	Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included.
41	Funeral Service and Crematories	Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers.

General Service Category Definitions¹		
Note	Category	General definition
42	Miscellaneous Personal Services	Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons.
43	Advertising	Establishments primarily engaged in preparing advertising (writing copy, art work, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Also included are establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Also included are establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.
44	Other Business Services	Includes establishments primarily engaged in the collection or adjustment of claims other than insurance; establishments primarily engaged in providing mercantile and consumer credit reporting services; establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising; establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals; establishments primarily engaged in developing film and photographic prints and enlargements; and establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.
45	Photofinishing, Commercial Photography	Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming; establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users;

General Service Category Definitions ¹		
Note	Category	General definition
		establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users; establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.
46	Services To Buildings	Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings; establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning.
47	Equipment Rental and Leasing	Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment; and establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators.
48	Personnel Supply Services	Establishments primarily engaged in providing placement and employment services for employers or those seeking employment modeling agencies and nurses' registries are included; establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis; and establishments primarily engaged in providing placement and employment services for employers or those seeking employment.
49	Computer and Data Processing Services	Establishments primarily engaged in providing custom computer programming services on a contract or fee basis; establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs; establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application; Establishments primarily engaged in providing computer processing and data preparation services; establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis; establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis; establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services; establishments primarily engaged in the maintenance and repair of computers and computer peripheral

General Service Category Definitions ¹		
Note	Category	General definition
		equipment; establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.
50	Detective and Protective Services	Establishments primarily engaged in providing detective, guard, and armored car services; and establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms.
51	Automobile Rental and Leasing	Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers; establishments primarily engaged in short-term rental of passenger cars without drivers; and establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.
52	Automobile Parking and Car Wash	Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis; and establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.
53	Automobile Repair and Services	Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis; establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops; establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems; establishments primarily engaged in repairing and retreading automotive tires; Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass; establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions; and establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.
54	Electrical Repair Service	Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and

General Service Category Definitions ¹		
Note	Category	General definition
		servicing similar equipment in homes, offices, boats, automobiles, or other vehicles; establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air- conditioning and refrigeration equipment; and establishments primarily engaged in servicing and repairing electrical and electronic equipment, not else where classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment.
55	Watch, Clock, Jewelry and Furniture Repair	Establishments primarily engaged in the repair of watches, clocks, or jewelry.
56	Miscellaneous Repair Shops	Services such as establishments primarily engaged in repair work by welding, including automotive welding; establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors; and establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters.
57	Motion Pictures	This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry.
58	Theatrical Producers, Bands Etc.	Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs. Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.
59	Bowling Alleys and Pool Halls	Establishments primarily engaged in providing facilities for bowling or billiards.
60	Commercial Sports Except Racing	Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes; operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes; and

General Service Category Definitions ¹		
Note	Category	General definition
		promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.
61	Amusement and Recreation Services, N.E.C.	This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified.
62	Membership Sports and Recreation Clubs	Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs.
63	Doctors and Dentists	Establishments of licensed practitioners having the degree of M.D as well as dentists, optometrists, chiropractors and other medical professionals, and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here. Associations of physicians formed solely for sharing expenses (including payroll) are also included here.
64	Nursing and Protective Care	Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services; establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis; and establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide.
65	Hospitals	Non-government establishments primarily engaged in providing general medical and surgical diagnostic and treatment services and other hospital services, as well as continuous nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care; establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill; establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.
66	Other Medical and Health Services	Establishments primarily engaged in providing health and allied services, not classified elsewhere., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services.
67	Legal Services	This group includes establishments which are headed by

General Service Category Definitions ¹		
Note	Category	General definition
		members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.
68	Job Trainings & Related Services	Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling.
69	Child Day Care Services	Establishments primarily engaged in care of infants or children, or in providing pre-kindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school.
70	Social Services, N.E.C.	This group includes establishments providing social services and rehabilitation service to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies.
71	Residential Care	Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes.
72	Business Associations	Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of

General Service Category Definitions¹		
Note	Category	General definition
		commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations.
73	Engineering, Architectural Services	Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Also included are establishments primarily engaged in providing professional architectural services and establishments primarily engaged in providing professional land, water, and aerial surveying services.
74	Accounting, Auditing and Bookkeeping	Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.
75	Management and Consulting Services	Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis; establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations; establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups; establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments; and Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis, included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).
76	Research, Development & Testing Services	Establishments primarily engaged in physical and biological research and development on a contract or fee basis; establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis; and establishments primarily engaged in providing testing services.