

## Appendix B

### 2023 Business License Class Schedule by NAICS Code

This appendix will be updated every odd year based on the latest available IRS statistics.

NAICS	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1.00
21	Mining	2.00
31	Manufacturing	3.00
32	Manufacturing	3.00
33	Manufacturing	3.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	1.00
49	Transportation and warehousing	1.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	3.00
61	Educational services	3.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	1.00
722	Food services and drinking places	2.00
81	Other services	4.00
<b>Class 8</b>	<b>Mandatory</b>	
23	Construction	8.10
482	Rail Transportation	8.20
517111	Wired Telecommunications Carriers	8.30
517112	Wireless Telecommunications Carriers (except Satellite)	8.30
517122	Agents for Wireless Telecommunications Services	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
<b>Class 9</b>	<b>Other Subclasses</b>	
522298	Pawnshops	9.20
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
713290	Bingo Halls	9.50
722410	Drinking Places (Alcoholic Beverages)	9.70
485310	Taxi Companies	9.90