

**APPENDIX B**  
**2020 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2
21	Mining	4
23	Construction	8.1
31-33	Manufacturing	2
42	Wholesale trade	1
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4A
44-45	Retail trade	1
4411	Automobile Dealers	8.5
4412	Other Motor Vehicle Dealers	8.5
45439	Other Direct Selling Establishments (Peddlers)	8.6
48-49	Transportation and warehousing	2
482	Rail Transportation	8.2
51	Information	3
515	Broadcasting (except internet) and telecommunications	4
517	Telecommunications	2
517311	Wired Telecommunications Carriers	8.3
517312	Wireless Telecommunications Carriers (except Satellite)	8.3
52	Finance and insurance	7
522298	Pawnshops	8.4B
523	Securities, commodity contracts, and other financial investments	7
5241	Insurance Carriers	8.7
52421	Insurance Brokers for non-admitted Insurance Carriers	8.7
53	Real estate and rental and leasing	7
54	Professional, scientific, and technical services	4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	4
62	Health care and social assistance	4
71	Arts, entertainment, and recreation	3
71119	Other Performing Arts Companies (Carnivals and Circuses)	8.9B
7131	Amusement Parks and Arcades	8.8
7132	Nonpayout Amusement Machines	8.8
713290	Bingo Halls	8.9A
713990	All Other Amusement and Recreational Industries ( pool tables)	8.10
721	Accommodation	4
722	Food services and drinking places	2
72241	Drinking Places (Alcoholic Beverages)	8.9C
81	Other services	4

*Note: Class Schedule is based on 2015 IRS data.*