

Examples of Services that Would Likely be Taxable under the Speaker's Proposed GREAT Plan

Accounting Services

- Financial Planners
- Mortgage Brokers
- Stock Brokers
- Income tax preparation
- Insurance premiums
- Safe deposit box rental

Automotive Services*

- Oil change, lubrication and oil filter
- Vehicle video/audio equipment and installation
- Other vehicle services, parts, and equipment
- Vehicle Labor
- Automotive washing and waxing.
- Automotive road service and towing services (i.e. AAA/Auto Club)
- Auto repair service policies (extended warranties)
- Automotive rustproofing & undercoating.
- Vehicle inspection

Beauty

- Barber Shops and Beauty Parlors (i.e. hair cuts, hair coloring etc.)
- Massage Services
- Manicure/ Pedicure
- Waxing/ Tweezing
- Facials
- Botox
- Peels

Care

- Child day care, nursery school, pre-school
- Care in convalescent or nursing home

- In home nursing care
- Nanny/ Babysitter
- Grave digging
- Funeral services (not the goods purchased i.e. casket etc.)
- Purchase or upkeep of cemetery lots or vaults

Computer

- Software - custom programs - professional services
- Internet Service Providers-Dialup
- Internet Service Providers-DSL or other broadband
- Information services

Construction

- Driveway/walk way construction
- Additions to property
- Upgrades (ie. Pool)
- Carpentry, painting, plumbing and similar trades
- Construction service (grading, excavating, etc.)
- Water well drilling
- Fence installation
- Retaining walls
- Patios
- Drainage systems

Delivery

- Packages (i.e. DHL, UPS and FedEx)
- Dry cleaning

Entertainment*

(Weddings, Bar/Bat Mitzvas, Graduations, Holiday Parties etc.)

- Caterer
- Band
- Alterations

- DJ
- Event Planner/Consultant
- Minister/Presiding Official
- Photographer
- Valet
- Site Rental

Installation and Repair Services*

- Repair labor, generally
- Labor charges on repair of aircraft
- Labor charges - repairs to intrastate vessels
- Labor - repairs to commercial fishing vessels
- Labor charges on repairs to railroad rolling stock
- Labor charges on repairs to motor vehicles
- Labor on radio/TV repairs; other electronic equip.
- Labor charges - repairs other tangible property
- Labor - repairs or remodeling of real property
- Labor charges on repairs delivered under warranty
- Service contracts sold at the time of sale of TPP
- Installation charges by persons selling property
- Installation charges - other than seller of goods
- Custom processing (on customer's property)
- Custom meat slaughtering, cutting and wrapping (on customer's property)
- Taxidermy
- Welding labor (repair)

Healthcare

- Doctor
- Dentist
- Surgery
- Hospital Bills
- Chiropractic Services
- Physical/ Occupational Therapists
- Eye Doctor
- Mental health counseling
- Hospital room and services
- Services by medical professionals other than a physician
- Lab tests and x-rays

Home Repairs/ Renovations

- Household appliance and equipment service contracts/repair
- Plumbing
- Roofing
- Gutters
- Downspouts
- Siding
- Insulation
- Electrical
- Dry wall
- HVAC repairs/ upgrades
- Carpet replacement
- Flooring
- Window replacement
- Door replacement
- Painting/ wall paper (inside or outside)
- Plastering or paneling
- Masonry, brick or stucco
- *See Construction*

Home Services

- Homeowner's association fees
- Carpet and upholstery cleaning
- Real-estate commission and fees
- Other selling and buying costs

- Satellite or cable TV installation
- Cable TV services
- Direct Satellite TV
- Termite/Pest Control technicians
- Internet installation
- Heating and air
- Pool maintenance
- Interior design services
- Electrician
- Trash collection
- Home security monitoring systems
- Cleaning service
- Land survey
- Home inspection
- Septic cleaning
- Water softening
- **Landscaping services**

Landscaping Services

- Maintenance i.e. lawn mowing, tree and shrub trimming, raking, aerating
- Sodding
- Pesticide
- Tree removal
- Installation (ex: pine straw, plants and flowers)

Laundry/ Garments

- Garment services (altering & repairing)
- Laundry and dry cleaning services, non-coin operated
- Laundry and dry cleaning services, coin operated
- Shoe repair
- Watch or jewelry repair
- Clothing storage

Legal Services

- Divorce
- Will
- Adoption

- Real-estate closings
- Litigation
- Contracts
- Transactional documents

Lessons/ Guides

- Musical Instruction
- Ballet, Swimming, Gymnastics, etc.
- Sports (includes registration for teams)
- Tutoring
- Certain fishing and hunting guide services
- Private school bus

Memberships

- Gym, (fitness and weight loss centers)
- Tanning
- Salon
- Country Club
- Private Clubs
- Golf Clubs
- Civic, service or fraternal organizations
- Credit card membership fees
- Swimming pools
- Shopping club membership (i.e. Sam's or Costco)
- GPS (i.e. OnStar)

Personal Services

- Dating services
- Bank (checking) and Credit Card Service Charges
- Debt counseling
- 900 number services
- Tattoos
- Ear or body piercing
- Travel agent services
- Personal trainer

Pets

- Grooming
- Veterinarian services (i.e. shots, surgery, exams, etc.)
- Dog Walking
- Boarding
- Obedience and other training
- Pet daycare

Storage

- Automotive storage
- Food storage
- Fur storage
- Household goods storage
- Mini -storage
- Cold storage
- Marina Service (docking, storage, cleaning, repair)
- Marine towing service (incl. tugboats)
- Packing and crating

Non-Mandatory Tips for Service

- Waiter
- Bellhop
- Valet
- Salon Services
- Taxi Services
- Bartenders
- Concierge

Transportation

- Intrastate courier service
- Interstate air courier (billed in-state)
- Local, Urban Transit Systems
- Parking
- Moving vans, storage and freight express

Tuition

- Private schools- elementary and high school
- Private colleges
- Private universities
- Other schools (other than public)
- Other school expenses at private schools, colleges and universities
- Other school expenses (other than public)

Utility Service**Residential**

- Water
- Sewer and refuse

*All labor that is separately stated on a bill is not currently taxed. If the labor is mixed with the sale of parts, goods, etc. it is currently taxed. All services listed are considered to be separately stated and therefore potentially taxable under the GREAT Plan.

FTA 2004 Services Taxation Survey

<http://www.taxadmin.org/fta/pub/services/online/default.html>

Examples of Goods that Would Likely Become Taxable under the Speaker's Proposed GREAT Plan

Basic Goods

- Groceries (State 4%)
- Water from Water System
- School Lunches

Medical

- Prescription Drugs
- Contacts/ Prescription Eyeglasses
- Hearing Aids
- Blood Measuring Devices
- Sales of Oxygen Prescribed by Physician
- Sales of Durable Medical Equipment
- Sales of Prosthetic Devices
- Wheelchairs

Amusements

- Coin operated Video Games (pinball, etc.)
- Admission to School and College sports events
- Admission to Professional Sports events
- Concessions at School Events
- Rental of Movies by Theaters
- Lottery Tickets
- Girl Scout Cookies

Currently Taxed Services

Admissions and Amusements

- Pari-mutuel events¹
- Amusements Recreations, and Museums
- Billiard Parlors²
- Bowling Lanes
- Circuses and Fairs- admissions and games
- Admission to sports events (schools and colleges)³
- Theatrical Productions (including not for profits)
- Professional Sports
- Motion Picture Theater Admission
- Video Tape Rental

Automotive Services

- Automotive Rustproofing and Undercoating⁴

Business Services

- Linen Supply
- Photocopying Services
- Photofinishing Services
- Printing

Computer Services

- Pre-packaged computer software
- Software-custom programs-material

Leases and Rentals

- Misc. Equipment Rental
- Heavy Construction Equipment Rental
- Automotive Rental

- Hotels and Motels
- Cable Box Rental

Personal Services

- Diaper Service
- Tuxedo Rental

Utilities Services

- Electricity (Industrial and Residential)
- Intrastate Telephone (Industrial and Residential)⁵
- Natural Gas ((Industrial and Residential)

¹ Bingo is taxed; the Georgia lottery is exempt

² Coin operated billiards are exempt.

³ K-12, school sporting events are exempt.

⁴ Secondary Market Service is not taxed.

⁵ Local telephone service is taxed; intrastate long distance service is exempt.

