

# Proposed service taxes

Gov. Mary Fallin has proposed that state, local and county sales taxes be applied to 164 new services. Below is a list of services she is proposing to tax and the amount of money each would generate for the state, cities and counties.

Taxable services	Taxable sales	State FY18	Cities FY 18	Counties FY 18	Taxable services	Taxable sales	State FY18	Cities FY 18	Counties FY 18
Oil Field Services	\$697,813,158	\$31,401,592	\$21,789,565	\$4,079,067	Short-Term Business Credit	\$6,774,433	\$304,849	\$211,535	\$39,600
Masonry Contractors	\$71,172,222	\$3,202,750	\$2,222,388	\$416,037	Misc. Business Credit Institutions	\$100,549,351	\$4,524,721	\$3,139,704	\$587,761
Glass and Glazing Contractors	\$31,234,271	\$1,405,542	\$975,306	\$182,580	Mortgage Bankers & Correspondents	\$5,557,884	\$250,105	\$173,548	\$32,489
Roofing and Siding Contractors	\$419,956,581	\$18,898,046	\$13,113,354	\$2,454,856	Loan Brokers	\$642,786	\$28,925	\$20,071	\$3,757
Electrical and Wiring Installation Contractors	\$727,221,139	\$32,724,951	\$22,707,844	\$4,250,971	Security Brokers & Dealers	\$1,073,270	\$48,297	\$33,513	\$6,274
Plumbing, Heating, and AC Contractors	\$775,575,252	\$34,900,886	\$24,217,725	\$4,533,625	Commodity Contracts Brokers & Dealers	\$2,456,703	\$110,552	\$76,712	\$14,361
Drywall and Insulation Contractors	\$101,160,247	\$4,552,211	\$3,158,779	\$591,332	Investment Advice	\$20,105,229	\$904,735	\$627,796	\$117,525
Painting and Wall Covering Contractors	\$112,446,580	\$5,060,096	\$3,511,201	\$657,306	Life Insurance	\$2,685,133	\$120,831	\$83,845	\$15,696
Flooring Contractors	\$59,262,766	\$2,666,824	\$1,850,509	\$346,420	Accident & Health Insurance	\$6,876,842	\$309,458	\$214,733	\$40,199
Tile and Terrazzo Contractors	\$29,942,944	\$1,347,432	\$934,983	\$175,031	Fire, Marine, & Casualty Insurance	\$1,473,270	\$66,297	\$46,004	\$8,612
Finish Carpentry Contractors	\$230,036,426	\$10,351,639	\$7,183,002	\$1,344,678	Surety Insurance	\$3,381,209	\$152,154	\$105,580	\$19,765
All Other Specialty Trade Contractors	\$581,157,996	\$26,152,110	\$18,146,949	\$3,397,159	Title Insurance	\$4,947,576	\$222,641	\$154,941	\$28,921
Repair, Maintenance, Delivery and Installation of Taxable Goods	\$1,319,711,551	\$59,387,020	\$41,208,653	\$7,714,374	Pension, Health, & Welfare Funds	\$5,824,445	\$262,100	\$181,871	\$34,047
Water/Sewer/Refuse	\$332,020,157	\$14,940,907	\$10,367,495	\$1,940,824	Insurance Carriers, NEC	\$15,744,810	\$708,516	\$491,640	\$92,036
Information Services	\$19,746,575	\$888,596	\$616,597	\$115,429	Insurance Agents, Brokers, & Services	\$187,338,495	\$8,430,232	\$5,849,738	\$1,095,087
Data Processing Services, Mainframe Computer Access	\$203,166,017	\$9,142,471	\$6,343,960	\$1,187,607	Nonresidential Building Operators	\$19,748,780	\$888,695	\$616,666	\$115,441
Software - Custom Programs and Downloads	\$165,319,835	\$7,439,393	\$5,162,195	\$966,377	Apartment Building Operators	\$15,102,455	\$679,610	\$471,582	\$88,281
Digital Goods	\$89,160,629	\$4,012,228	\$2,784,085	\$521,188	Dwelling Operators, Except Apartments	\$670,256	\$30,162	\$20,929	\$3,918
Automotive Washing and Waxing	\$93,257,009	\$4,196,565	\$2,911,997	\$545,134	Mobile Home Site Operators	\$998,449	\$44,930	\$31,177	\$5,836
Automotive Roadside Assistance and Towing	\$93,880,131	\$4,224,606	\$2,931,454	\$548,776	Real Property Lessors, NEC	\$1,949,573	\$87,731	\$60,876	\$11,396
Auto Repair incl. Rustproofing and Undercoating	\$15,316,594	\$689,247	\$478,268	\$89,533	Real Estate Agents & Managers	\$824,122,632	\$37,085,518	\$25,733,641	\$4,817,409
Cable TV Services	\$1,503,245,798	\$67,646,061	\$46,939,602	\$8,787,223	Title Abstract Offices	\$70,161,515	\$3,157,268	\$2,190,828	\$410,129
Trailer Parks - Overnight	\$272,973,651	\$12,283,814	\$8,523,739	\$1,595,667	Subdividers & Developers, NEC	\$616,979	\$27,764	\$19,265	\$3,607
Long Term Automobile Lease	\$155,290,862	\$6,988,089	\$4,849,035	\$907,753	Cemetery Subdividers & Developers	\$6,502,162	\$292,597	\$203,033	\$38,008
Pet Grooming	\$73,268,136	\$3,297,066	\$2,287,834	\$428,289	Bank Holding Companies	\$1,081,809	\$48,681	\$33,780	\$6,324
Carpet and Upholstery Cleaning	\$70,036,729	\$3,151,653	\$2,186,932	\$409,400	Holding Companies, NEC	\$27,114,445	\$1,220,150	\$846,662	\$158,497
Extermination (incl. Termite Services)	\$53,490,093	\$2,407,054	\$1,670,255	\$312,676	Educational, Religious, etc. Trust	\$2,895,970	\$130,319	\$90,428	\$16,928
(Short Term) Aircraft Rental to Individual Pilots	\$42,008,287	\$1,890,373	\$1,311,730	\$245,559	Trusts, NEC	\$2,135,272	\$96,087	\$66,675	\$12,482
Swimming Pool Cleaning and Maintenance	\$37,906,004	\$1,705,770	\$1,183,634	\$221,580	Oil Royalty Traders	\$279,402	\$12,573	\$8,724	\$1,633
Diaper Service	\$30,182,713	\$1,358,222	\$942,470	\$176,433	Patent Owners & Lessors	\$44,915,527	\$2,021,199	\$1,402,510	\$262,554
Fur Storage	\$26,928,389	\$1,211,778	\$840,852	\$157,410	Investors, NEC	\$940,348	\$42,316	\$29,363	\$5,497
Landscaping Services	\$19,319,687	\$869,386	\$603,267	\$112,933	Other Major Group 67 Holding	\$1,056,415	\$47,539	\$32,987	\$6,175
Marina Service	\$5,614,856	\$252,669	\$175,327	\$32,822	Barber Shops	\$17,230,611	\$775,378	\$538,034	\$100,722
Telephone Answering Service	\$4,583,556	\$206,260	\$143,124	\$26,793	Tax Return Preparation Services	\$27,905,374	\$1,255,742	\$871,359	\$163,121
Engineering Services	\$283,974,184	\$12,778,838	\$8,867,236	\$1,659,971	Misc. Personal Service, NEC	\$210,244,024	\$9,460,981	\$6,564,975	\$1,228,981
Architectural Services	\$81,014,344	\$3,645,646	\$2,529,713	\$473,569	Other Major Group 72 Personal Services	\$74,344	\$3,345	\$2,321	\$435
Accounting, Auditing, Bookkeeping	\$674,149,351	\$30,336,721	\$21,050,651	\$3,940,740	Radio, TV, Publisher Representatives	\$2,414,942	\$108,672	\$75,408	\$14,117
Management Services	\$254,845,689	\$11,468,056	\$7,957,684	\$1,489,700	Adjustment & collection Services	\$42,118,121	\$1,895,315	\$1,315,159	\$246,201
Management Consulting Services	\$460,349,402	\$20,715,723	\$14,374,640	\$2,690,972	Credit Reporting Services	\$17,385,148	\$782,332	\$542,860	\$101,625
Business Consulting	\$93,825,382	\$4,222,142	\$2,929,744	\$548,456	Commercial Art & Graphic design	\$32,046,817	\$1,442,107	\$1,000,678	\$187,330
Business Services	\$676,899,484	\$30,460,477	\$21,136,525	\$3,956,816	Secretarial & Court Reporting	\$9,281,430	\$417,664	\$289,817	\$54,255
Legal Services	\$944,189,527	\$42,488,529	\$29,482,790	\$5,519,260	Employment Agencies	\$113,404,704	\$5,103,212	\$3,541,119	\$662,907
Land Surveying	\$158,453,516	\$7,130,408	\$4,947,790	\$926,240	Help Supply Services	\$154,945,563	\$6,972,550	\$4,838,253	\$905,734
Security Services	\$37,722,662	\$1,697,520	\$1,177,909	\$220,508	News Syndicates	\$1,076,280	\$48,433	\$33,607	\$6,291
Window Cleaning	\$373,307,682	\$16,798,846	\$11,656,719	\$2,182,170	Motion Picture & Video Production	\$6,628,614	\$298,288	\$206,982	\$38,748
Utilities for residential use	\$2,947,044,444	\$132,617,000	\$92,022,936	\$17,226,948	Services Allied to Motion Pictures	\$84,278,361	\$3,792,526	\$2,631,634	\$492,649
Garment, laundry, and dry cleaning service	\$29,266,667	\$1,317,000	\$913,866	\$171,078	Motion Picture & Tape Distribution	\$4,521,599	\$203,472	\$141,189	\$26,431
Funeral Service	\$238,822,222	\$10,747,000	\$7,457,343	\$1,396,035	Dance Studios	\$1,023,083	\$1,023,169	\$709,977	\$132,910
Gift and package wrapping service	\$1,066,667	\$48,000	\$33,307	\$6,235	Theatrical Producers & Service	\$79,964,570	\$3,598,406	\$2,496,934	\$467,433
Armored car service	\$48,733,333	\$2,193,000	\$1,521,723	\$284,871	Entertainers & Entertainment Groups	\$14,220,606	\$639,927	\$444,046	\$83,127
Window cleaning, maint. & janitorial services	\$361,977,778	\$16,289,000	\$11,302,937	\$2,115,941	Offices & Clinics of Medical Doctors	\$109,554,455	\$4,929,950	\$3,420,893	\$640,401
Tire recapping and repairing	\$115,533,333	\$5,199,000	\$3,607,586	\$675,350	Offices & Clinics of Dentist	\$12,566,798	\$565,506	\$392,405	\$73,459
Taxidermy	\$14,911,111	\$671,000	\$465,607	\$87,163	Offices & Clinics of Osteopathic Physicians	\$11,673,363	\$525,301	\$364,507	\$68,237
Welding labor	\$134,888,889	\$6,070,000	\$4,211,973	\$788,493	Offices & Clinics of chiropractors	\$19,777,614	\$889,993	\$617,566	\$115,610
Custom fabrication labor	\$7,555,556	\$340,000	\$235,926	\$44,166	Offices & Clinics of Optometrists	\$12,075,439	\$543,395	\$377,062	\$70,587
Sign construction and installation	\$112,022,222	\$5,041,000	\$3,497,950	\$654,826	Offices & Clinics of Podiatrists	\$195,565	\$8,800	\$6,107	\$1,143
Veterinary services	\$168,087,428	\$7,563,934	\$5,248,614	\$982,555	Offices of Health Practitioners, NEC	\$10,787,301	\$485,429	\$336,839	\$63,057
Lawn & garden services	\$269,604,867	\$12,132,219	\$8,418,547	\$1,575,975	Skilled Nursing Care Facilities	\$54,361,763	\$2,446,279	\$1,697,473	\$317,772
Animal Specialty Services	\$71,037,150	\$3,196,672	\$2,218,171	\$415,248	Intermediate Care Facilities	\$7,571,680	\$340,726	\$236,429	\$44,260
Local Trucking Without Storage	\$386,376,953	\$17,386,963	\$12,064,814	\$2,258,566	Nursing & Personal Care, NEC	\$9,519,275	\$428,367	\$297,244	\$55,645
Trucking, Except Local	\$9,331,412	\$419,914	\$291,378	\$54,547	General Medical & Surgical Hospitals	\$184,099,574	\$8,284,481	\$5,748,601	\$1,076,154
Local Trucking with Storage	\$10,182,246	\$458,201	\$317,946	\$59,520	Specialty Hospitals, Except Psychiatric	\$12,094,924	\$544,272	\$377,670	\$70,701
Courier Services, Except by Air	\$3,841,623	\$172,873	\$119,957	\$22,456	Medical Laboratories	\$4,914,027	\$221,131	\$153,443	\$28,725
Refrigerated Warehousing & Storage	\$6,503,087	\$292,639	\$203,062	\$38,014	Dental Laboratories	\$456,063	\$20,523	\$14,241	\$2,666
General Warehousing & Storage	\$26,456,764	\$1,190,554	\$826,126	\$154,653	Home Health Care Services	\$4,879,523	\$219,579	\$152,366	\$28,523
Special Warehousing & Storage	\$20,136,075	\$906,123	\$628,759	\$117,705	Kidney Dialysis Centers	\$3,930,972	\$176,894	\$122,747	\$22,978
Travel Agencies	\$2,815,821	\$126,712	\$87,925	\$16,460	Specialty Outpatient Facilities, NEC	\$2,070,624	\$93,178	\$64,656	\$12,104
Tour Operators	\$7,426,700	\$334,201	\$231,902	\$43,413	Health & Allied Services, NEC	\$9,039,177	\$406,763	\$282,253	\$52,839
Passenger Transportation Arrangement, NEC	\$216,284	\$9,733	\$6,754	\$1,264	Individual & Family Services	\$5,833,413	\$262,504	\$182,151	\$34,099
Freight Transportation Arrangement	\$6,686,655	\$300,899	\$208,794	\$39,087	Job Training & Related Services	\$36,811	\$1,657	\$1,149	\$215
Packing & Crating	\$1,069,932	\$48,147	\$33,409	\$6,254	Child Day Care Services	\$316,395	\$14,238	\$9,880	\$1,849
Inspection & Fixed Facilities	\$7,351,272	\$330,807	\$229,547	\$42,972	Residential Care	\$3,368,497	\$151,582	\$105,183	\$19,691
Sanitary Services, NEC	\$29,722,927	\$1,337,532	\$928,113	\$173,745	Social Services, NEC	\$914,337	\$41,145	\$28,551	\$5,345
Irrigation Systems	\$53,251,068	\$2,396,298	\$1,662,791	\$311,279	Commercial Physical Research	\$44,086,586	\$1,983,896	\$1,376,626	\$257,708
Federal Reserve Banks	\$24,147,690	\$1,086,646	\$754,024	\$141,155	Commercial Nonphysical Research	\$5,834,712	\$262,562	\$182,192	\$34,107
National Commercial Banks	\$24,519,119	\$1,103,360	\$765,622	\$143,327	Noncommercial Research Organizations	\$9,041,725	\$406,878	\$282,332	\$52,853
State Commercial Banks	\$12,413,307	\$558,599	\$387,612	\$72,562	Testing Laboratories	\$102,373,433	\$4,606,805	\$3,196,662	\$598,424
Federal Savings Institutions	\$142,536,120	\$6,414,125	\$4,450,762	\$833,195	Facilities Support Services	\$56,998,045	\$2,564,912	\$1,779,792	\$333,182
Federal Credit Unions	\$736,980	\$33,164	\$23,013	\$4,308	Tattoo services	\$4,844,444	\$218,000	\$151,270	\$28,318
Foreign Bank & Branches & Agencies	\$9,669,657	\$435,135	\$301,940	\$56,524	<b>TOTAL</b>	<b>\$20,761,045,213</b>	<b>\$934,247,035</b>	<b>\$648,274,017</b>	<b>\$121,358,690</b>
Nondeposit Trust Facilities	\$3,826	\$172	\$119	\$22	<b>Amount available for stete appropriation</b>	\$839,789,988			
Functions Related to Deposit Banking	\$14,137,957	\$636,208	\$441,465	\$82,643					
Other Group 60 Depository Institutions	\$417,532	\$18,789	\$13,038	\$2,441					
Federal & Fed-Sponsored Credit	\$2,218,731	\$99,843	\$69,281	\$12,970					
Personal Credit Institutions	\$6,767,591	\$304,542	\$211,321	\$39,560					

SOURCE: OKLAHOMA OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES