

Threat of Sales Tax on Services

Revenue Expected from Various Tax Rates on 25 Selected Services

| Service Sheet Number | Service | Estimated 2003-04 Receipts* | Tax Rate (all figures in millions of dollars) | | | |
|----------------------|--|-----------------------------|--|------------------|------------------|------------------|
| | | | 6% | 5% | 3% | 1% |
| 1 | Coin operated amusement machines | 116 | 7.0 | 5.8 | 3.5 | 1.2 |
| 2 | Sale of memberships to private clubs | 532 | 31.9 | 26.6 | 6.0 | 5.3 |
| 3 | Landscaping services | 1,318 | 79.1 | 65.9 | 39.5 | 13.2 |
| 4 | 900 number services | 129 | 7.7 | 6.5 | 3.9 | 1.3 |
| 5 | Telephone answering services | 393 | 23.6 | 19.7 | 11.8 | 3.9 |
| 6 | Marina service | 238 | 14.3 | 11.9 | 7.1 | 2.4 |
| 7 | Custom computer programs | 6,999 | 419.9 | 350.0 | 210.0 | 70.0 |
| 8 | Preliminary art services | 1,691 | 101.5 | 84.6 | 50.7 | 16.9 |
| 9 | Janitorial services | 3,075 | 184.5 | 153.8 | 92.3 | 30.8 |
| 10 | Entertainment (admission charges) | 4,476 | 268.6 | 223.8 | 134.3 | 44.8 |
| 11 | Hotels/motels lodging | 10,134 | 608.0 | 506.7 | 304.0 | 101.3 |
| 12 | Cable TV | 5,420 | 325.2 | 271.0 | 162.6 | 54.2 |
| 13 | Satellite/DBS TV | 1,656 | 99.4 | 82.8 | 49.7 | 16.6 |
| 14 | Aircraft/limo charters | 915 | 54.9 | 45.8 | 27.5 | 9.2 |
| 15 | Moving - intra-state | 1,440 | 86.4 | 72.0 | 43.2 | 14.4 |
| 16 | Accounting and bookkeeping services | 15,561 | 933.7 | 778.1 | 466.8 | 155.6 |
| 17 | Legal Services | 21,240 | 1,274.4 | 1,062.0 | 637.2 | 212.4 |
| 18 | Security and detective services | 3,833 | 230.0 | 191.7 | 115.0 | 38.3 |
| 19 | Linen and uniform services | 1,295 | 77.7 | 64.8 | 38.9 | 13.0 |
| 20 | Swimming pool services | 553 | 33.2 | 27.7 | 16.6 | 5.5 |
| 21 | Pager services | 862 | 51.7 | 43.1 | 25.9 | 8.6 |
| 22 | Cell phone services | 7,197 | 431.8 | 359.9 | 215.9 | 72.0 |
| 23 | Custom telephone services | 2,133 | 128.0 | 106.7 | 64.0 | 21.3 |
| 24 | Engineering, architectural & surveying services | 19,229 | 1,153.7 | 961.5 | 576.9 | 192.3 |
| 25 | Management, scientific & technical consulting services | 9,632 | 577.9 | 481.6 | 289.0 | 96.3 |
| | Grand Total | \$120,067 | \$7,204.0 | \$6,003.4 | \$3,602.0 | \$1,200.7 |

*2003-04 receipts are based on estimated 2002-03 receipts