

## Qualifying Basic Industries

### **Manufacturing –**

Industries classified under NAICS Manual Nos. 31, 32, 33, 5111 or 11331.

### **Research and Development and Testing Laboratories –**

See NAICS Manual Nos. 541710 and 541380.

### **Central Administrative Offices and Research and Development and Testing Divisions of other establishments or enterprises –**

See NAICS Manual Nos. 5611, 5612, 518112, 51821, 52232, 56142, 54191, 524291, 551114.

### **Certain jobs related to the mining of oil and gas -**

See NAICS No. 2111

### **Certain Warehouse/Distribution Operations –**

Where 40% of inventory is shipped out of state.

### **Transportation by Air –**

See NAICS Manual No. 4811 if corporate headquarters and some reservation activities are within the state or 75% of air transport sales are to out-of-state consumers.

### **Services –**

The program also covers the following service companies, if 75% of sales are out-of-state:

#### **Motor Freight Transportation and Warehousing**

See NAICS Nos. 493, 484, 4884-4889

#### **Arrangement of Passenger Transportation**

See NAICS Nos. 561510, 561520, 561599

#### **Transportation of Freight or Cargo**

See NAICS No. 541614

#### **Certain Communications Services**

See NAICS Nos. 51741 and 51791

#### **Certain Refuse Systems that distribute methane gas**

See NAICS No. 5622

#### **Grocery Wholesale Distributing**

See NAICS Nos. 4244 and 4245

#### **Insurance Carriers**

See NAICS No. 5241

#### **Insurance Claims Processors Only**

Included in NAICS Nos. 524210 and 524292

#### **Adjustment and Collection Services**

See NAICS No. 561440

#### **Mailing, Reproduction, Commercial Art, Photography and Stenographic Services**

See NAICS Nos. 541430, 541860, 541922, 561439 and 561492

#### **Services to Dwellings and Other Buildings**

NAICS No. 5617 (excluding 5617-30)

#### **Miscellaneous Equipment Rental**

See NAICS Nos. 5323 and 5324

#### **Personnel Supply Services**

See NAICS No. 5613

#### **Computer Programming, Data Processing and Other Computer-Related Services**

See NAICS Nos. 5112, 5182, 5191, 5415

## **Qualifying Basic Industries - Continued**

### **Miscellaneous Business Services**

See NAICS Nos. 561410 through 561439, 5616 and 51911

### **Medical and Diagnostic Laboratories**

See NAICS No. 6215

### **Engineering, Management and Related Services**

See NAICS Nos. 5412, 5414-5417, 54131, 54133, 54136, 54137, 54182  
541990

### **Flight Training Services**

See NAICS No. 611512

### **Animal Production**

See NAICS Nos. 112120, 112310

### **Electric Service Companies –**

The program also applies to electric services companies within NAICS Nos. 221111-221122 - Exempt Electric Wholesale Generators, if 90% of energy input is consumed from in-state sources and 90% of sales are out-of-state.