

							Fabrication,			
	Utilities	Personal Services	Business Services	Computer Services	Online Services	Admissions/Amusements	Professional Services	Repair & Installation	Other Services	Total
Alabama	12	1	6	3	6	10	0	1	3	42
Alaska	0	0	0	0	0	0	0	0	1	1
Arkansas	16	7	12	1	0	12	0	11	14	73
Arizona*	12	2	7	0	5	9	0	2	23	60
California	2	2	7	1	0	1	0	3	5	21
Colorado	4	1	2	0	4	2	0	3	3	19
Connecticut	10	9	21	6	8	10	0	10	25	99
Delaware	9	20	34	6	8	10	9	19	37	152
Dist. of Columbia	14	9	17	6	4	10	0	14	17	91
Florida	9	4	11	0	2	13	0	15	15	69
Georgia	10	4	5	2	0	8	0	1	6	36
Hawaii	16	20	34	8	6	14	9	18	42	167
Idaho	0	3	4	0	4	9	0	6	4	30
Illinois	12	2	1	1	1	9	0	1	2	29
Indiana	12	4	3	1	5	3	0	1	7	36
Iowa	10	15	17	0	1	13	0	13	20	89
Kansas	10	10	9	1	1	13	0	15	15	74
Kentucky	11	2	4	1	6	8	0	4	4	40
Louisiana*	10	8	5	3	5	9	0	13	7	60
Maine	10	1	6	0	5	3	0	4	4	33
Maryland*	5	3	13	1	0	11	0	4	3	40
Massachusetts*	9	1	4	0	1	1	0	2	1	19
Michigan	12	2	7	1	1	1	0	1	2	27
Minnesota	15	8	11	0	6	12	0	6	9	67
Mississippi	10	5	8	3	7	11	0	13	22	79
Missouri	8	1	2	1	0	10	0	0	2	24
Montana	12	0	0	0	0	1	0	0	4	17
Nebraska	14	10	14	3	6	12	0	12	10	81
Nevada	0	1	4	0	0	7	0	2	7	21
New Hampshire	6	1	0	0	0	0	0	0	2	9
New Jersey	12	6	17	1	4	7	0	15	22	84
New Mexico*	16	20	32	8	6	14	9	18	41	164
New York	5	5	13	1	1	6	0	14	19	64
North Carolina	12	7	8	0	6	9	0	14	6	62
North Dakota	4	1	4	2	1	8	0	0	2	22
Ohio	8	11	14	5	8	13	0	11	16	86
Oklahoma*	9	3	5	1	0	10	0	0	5	33
Oregon	0	0	0	0	0	0	0	0	1	1
Pennsylvania	9	5	16	4	8	2	0	14	9	67
Rhode Island	11	1	6	2	1	5	0	3	8	37
South Carolina	4	6	7	4	2	10	0	1	5	39
South Dakota	14	19	28	8	8	13	5	18	39	152
Tennessee	11	10	7	3	6	12	0	14	13	76
Texas	12	10	14	8	8	12	1	10	15	90
Utah	7	8	6	0	5	11	0	15	12	64
Vermont	9	2	5	1	6	11	0	2	1	37
Virginia	1	3	4	0	0	1	0	4	4	17
Washington	16	20	33	8	8	13	9	16	44	167
West Virginia	8	18	27	4	5	13	1	13	26	115
Wisconsin	11	10	8	3	7	14	0	13	16	82
Wyoming	10	7	5	4	5	6	0	16	13	66
Total # in Category	16	20	34	8	8	15	9	19	47	176

* No response, 2007 data reported

Source: FTA, Taxation of Services Survey, 2017.