

MULTISTATE TAX COMMISSION - SEC. 17 MARKET SOURCING - DATA ON SERVICE INDUSTRIES

Note that the gray shaded areas below indicate possible lower priority because of existing rules, lack of C corp participation or because of insignificant cross-border sales.

Service Industry	Comments	% of GDP - 2012	% of Tot. % of GDP	RANK	
Utilities			1.7	3.1%	13
Electric power generation, transmission, and distribution		*			
Natural gas distribution		*			
Water, sewage and other systems		*			
Transportation and warehousing			2	3.7%	10
Air transportation	See MTC Special Rules	-			
Rail transportation	See MTC Special Rules	-			
Water transportation		-			
Truck transportation	See MTC Special Rules	-			
Transit and ground passenger transportation		-			
Pipeline transportation		-			
Other transportation and support activities			1	1.8%	20
Scenic and sightseeing transportation and support activities for transportation		*			
Couriers and messengers		*			
Warehousing and storage		*			
Information					
Publishing industries, except internet (includes software)	See MTC Special Rules		1.2	2.2%	16
Newspaper publishers		*			
Periodical Publishers		*			
Book publishers		*			
Directory, mailing list, and other publishers		*			
Software publishers		*			
Broadcasting and telecommunications			2.4	4.4%	7
Radio and television broadcasting	See MTC Special Rules	*			
Cable and other subscription programming		*			
Wired telecommunications carriers		*			
Wireless telecommunications carriers (except satellite)	See MTC Special Rules	*			
Satellite, telecommunications resellers, and all other telecommunications		*			
Data processing, internet publishing, and other information services			0.5	0.9%	24
Data processing, hosting, and related services		*			
News syndicates, libraries, archives and all other information services		*			
Internet publishing and broadcasting and Web search portals		*			
Finance, insurance, real estate, rental, and leasing					
Federal Reserve banks, credit intermediation, and related activities	See MTC Special Rules		2.7	5.0%	5

Monetary authorities and depository credit intermediation	*			
Nondepository credit intermediation and related activities	*			
Securities, commodity contracts, and investments		1.1	2.0%	17
Securities and commodity contracts intermediation and brokerage	*			
Other financial investment activities	*			
Insurance carriers and related activities		2.5	4.6%	6
Insurance carriers	*			
Insurance agencies, brokerages, and related activities	*			
Funds, trusts, and other financial vehicles		0.3	0.6%	27
Funds, trusts, and other financial vehicles	*			
Real estate		11.8	21.7%	1
Real estate	*			
Owner-occupied dwellings	*			
Rental and leasing services and lessors of intangible assets		1.1	2.0%	18
Automotive equipment rental and leasing	*			
Consumer goods and general rental centers	*			
Commercial and industrial machinery and equipment rental and leasing	*			
Lessors of nonfinancial intangible assets	*			
Professional and business services				
Legal services		1.4	2.6%	14
Legal services	*			
Computer systems design and related services		1.4	2.6%	15
Custom computer programming services	*			
Computer systems design services	*			
Other computer related services, including facilities management	*			
Miscellaneous professional, scientific, and technical services		4.2	7.7%	2
Accounting, tax preparation, bookkeeping, and payroll services	*			
Architectural, engineering, and related services	*			
Specialized design services	*			
Management consulting services	*			
Environmental and other technical consulting services	*			
Scientific research and development services	*			
Advertising, public relations, and related services	*			
Marketing research & all other miscellaneous professional, scientific & technical services	*			
Photographic services	*			
Veterinary services	*			
Management of companies and enterprises		1.9	3.5%	11
Management of companies and enterprises	*			
Administrative and support services		2.7	5.0%	4
Office administrative services	*			
Facilities support services	*			

Employment services	*			
Business support services	*			
Travel arrangement and reservation services	*			See MTC Special Rules re: OTCs
Investigation and security services	*			
Services to buildings and dwellings	*			
Other support services	*			
Waste management and remediation services		0.3	0.6%	28
Waste management and remediation services	*			
Educational services, health care, and social assistance				
Educational services		1.1	2.0%	19
Elementary and secondary schools	*			
Junior colleges, colleges, universities, and professional schools	*			
Other educational services	*			
Ambulatory health care services		3.5	6.4%	3
Offices of physicians	*			
Offices of dentists	*			
Offices of other health practitioners	*			
Outpatient care centers	*			
Medical and diagnostic laboratories	*			
Home health care services	*			
Other ambulatory health care services	*			
Hospitals		2.3	4.2%	7
Hospitals	*			
Nursing and residential care facilities		0.8	1.5%	22
Nursing and community care facilities	*			
Residential mental retardation, mental health, substance abuse and other facilities	*			
Social assistance		0.6	1.1%	23
Individual and family services	*			
Community food, housing, and other relief services, including rehabilitation services	*			
Child day care services	*			
Arts, entertainment, recreation, accommodation, and food services				
Performing arts, spectator sports, museums, and related activities		0.5	0.9%	25
Performing arts companies	*			
Spectator sports	*			
Promoters of performing arts and sports and agents for public figures	*			
Independent artists, writers, and performers	*			
Museums, historical sites, zoos, and parks	*			
Amusements, gambling, and recreation industries		0.4	0.7%	26
Amusement parks and arcades	*			
Gambling industries (except casino hotels)	*			
Other amusement and recreation industries	*			

Accommodation	0.8	1.5%	21
Accommodation	*		
Food services and drinking places	1.9	3.5%	12
Full-service restaurants	*		
Limited-service restaurants	*		
All other food and drinking places	*		
Other services, except government	2.2	4.1%	9
Automotive repair and maintenance	*		
Electronic and precision equipment repair and maintenance	*		
Commercial and industrial machinery and equipment repair and maintenance	*		
Personal and household goods repair and maintenance	*		
Personal care services	*		
Death care services	*		
Dry-cleaning and laundry services	*		
Other personal services	*		
Religious organizations	*		
Grantmaking, giving, and social advocacy organizations	*		
Civic, social, professional, and similar organizations	*		
Private households	*		
Total	54.3	100%	