

**Offices of Real Estate Agents & Brokers –**

See NAICS No. [53120](#) (and 75% of transactions are out-of-state).

**Medical and Diagnostic Laboratories –**

See NAICS No. [6215](#).

**Engineering, Management and Related Services –**

See NAICS Nos. [5412](#), [5414-5417](#), [54131](#), [54133](#), [54136](#), [54137](#), and [541990](#).

**Agricultural Production –**

See NAICS Nos. [112120](#).

**Professional Organizations –**

See NAICS No. [813920](#)

**Alternative Energy Structure Construction**

See NAICS No. [237130](#).

**Alternative Energy Equipment Installation**

See NAICS Nos. [238160](#), [238220](#).

**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.