

Agricultural Production -

See NAICS Nos. [112120](#) and [112310](#).

Alternative Energy Structure Construction

See NAICS No. [237130](#).

Alternative Energy Equipment Installation

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

Professional Organizations -

See NAICS No. [813920](#)

Electric Service Companies –

The program also applies to electric services companies within NAICS Nos. [22111-221122](#) – Exempt Electric Wholesale Generators if 90% of energy input is consumed from in-state sources and 90% of sales are out-of-state.

Through legislation in 2009, the 21st Century Quality Jobs Program was created. Additional codes added for the 21st Century Quality Jobs Program only:

Specialty Hospitals -

See NAICS No. [62231](#).

Performing Arts Companies -

See NAICS No. [7111](#).

The following qualifying NAICS codes were also added and must meet a 50% out-of-state sales requirement for the 21st Century Quality Jobs Program:

Heavy and Civil Engineering Construction -

See NAICS No. [237](#).

Motion Picture and Video Industries -

See NAICS No. [5121](#).

Sound Recording Industries -

See NAICS No. [5122](#).

Securities, Commodity Contracts, Financial Investments & Related Activities -

See NAICS No. [523](#).

Insurance Carriers and Related Activities -

See NAICS No. [524](#).

Funds, Trusts, and other Financial Vehicles -