

Urban Job Tax Credit Program

List of Eligible Standard Industrial Classification (Sic) Codes

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To be eligible for an Urban Job tax credit, a business must be engaged in (or headquarters for) activities classified in one of the following Standard Industrial Classification (SIC) Codes listed below. **Restaurants or eating/drinking places (SIC Code 58) are not eligible for this tax incentive.** Please refer to the second table for the type of businesses or activities classified within these particular SIC Codes.

SIC Code	Major Industry Group
01 - 09	Agriculture; Forestry; and Fishing
20 - 39	Manufacturing
52 - 57	Retail: General Merchandise.; Food; Apparel, etc.
59	Miscellaneous Retail
70	Hotels and Other Lodging Places
422	Public Warehousing and Storage
781	Motion Picture Production & Allied Services
7391	Research and Development
7992	Public Golf Courses
7996	Amusement Parks
Other Eligible Activities	Description
Call Center	Customer Service Center (serving a multi state or international market)

**Eligible Standard Industrial Classification (SIC) Codes
For the Florida Urban Job Tax Credit Program
Source: Department of Labor**

01 - Agricultural Production Crops

011 Cash Grains

- 0111 Wheat
- 0112 Rice
- 0115 Corn
- 0116 Soybeans
- 0119 Cash grains, nec

013 Field Crops, Except Cash Grains

- 0131 Cotton
- 0132 Tobacco
- 0133 Sugarcane and sugar beets
- 0134 Irish potatoes
- 0139 Field crops, except cash grains, not elsewhere classified

016 Vegetables and Melons

- 0161 Vegetables and melons

017 Fruits and Tree Nuts

- 0171 Berry crops
- 0172 Grapes
- 0173 Tree nuts
- 0174 Citrus fruits
- 0175 Deciduous tree fruits
- 0179 Fruits and tree nuts, not elsewhere classified

018 Horticultural Specialties

- 0181 Ornamental nursery products
- 0182 Food crops grown under cover

019 General Farms, Primarily Crop

- 0191 General farms, primarily crop

02 - Agricultural Production Livestock

021 Livestock, Except Dairy and Poultry

- 0211 Beef cattle feedlots
- 0212 Beef cattle, except feedlots

- 0213 Hogs
- 0214 Sheep and goats
- 0219 General livestock, nec

024 Dairy Farms

- 0241 Dairy farms

025 Poultry and Eggs

- 0251 Broiler, fryer, and roaster chickens
- 0252 Chicken eggs
- 0253 Turkeys and turkey eggs
- 0254 Poultry hatcheries
- 0259 Poultry and eggs, nec

027 Animal Specialties

- 0271 Fur-bearing animals and rabbits
- 0272 Horses and other equines
- 0273 Animal aquaculture
- 0279 Animal specialties, nec

029 General Farms, Primarily Animal

- 0291 General farms, primarily animal

07 - Agricultural Services

071 Soil Preparation Services

- 0711 Soil preparation services

072 Crop Services

- 0721 Crop planting and protecting
- 0722 Crop harvesting
- 0723 Crop preparation services for market
- 0724 Cotton ginning

074 Veterinary Services

- 0741 Veterinary services for livestock
- 0742 Veterinary services, specialties

075 Animal Services, Except Veterinary

- 0751 Livestock services, except veterinary
- 0752 Animal specialty services

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076	Farm Labor and Management Services	2021	Creamery butter
0761	Farm labor contractors	2022	Cheese, natural and processed
0762	Farm management services	2023	Dry, condensed, evaporated products
078	Landscape and Horticultural Services	2024	Ice cream and frozen desserts
0781	Landscape counseling and planning	2026	Fluid milk
0782	Lawn and garden services	203	Preserved Fruits and Vegetables
0783	Ornamental shrub and tree services	2032	Canned specialties
		2033	Canned fruits and vegetables
		2034	Dehydrated fruits, vegetables, soups
		2035	Pickles, sauces, and salad dressings
		2037	Frozen fruits and vegetables
		2038	Frozen specialties, not elsewhere classified
08 - Forestry		204	Grain Mill Products
081	Timber Tracts	2041	Flour and other grain mill products
0811	Timber tracts	2043	Cereal breakfast foods
083	Forest Products	2044	Rice milling
0831	Forest products	2045	Prepared flour mixes and dough
085	Forestry Services	2046	Wet corn milling
0851	Forestry services	2047	Dog and cat food
		2048	Prepared feeds, not elsewhere classified
09 - Fishing, Hunting, and Trapping		205	Bakery Products
091	Commercial Fishing	2051	Bread, cake, and related products
0912	Finfish	2052	Cookies and crackers
0913	Shellfish	2053	Frozen bakery products, except bread
0919	Miscellaneous marine products	206	Sugar and Confectionery Products
092	Fish Hatcheries and Preserves	2061	Raw cane sugar
0921	Fish hatcheries and preserves	2062	Cane sugar refining
097	Hunting, Trapping, Game Propagation	2063	Beet sugar
0971	Hunting, trapping, game propagation	2064	Candy & other confectionery products
		2066	Chocolate and cocoa products
20 - Food and Kindred Products		2067	Chewing gum
201	Meat Products	2068	Salted and roasted nuts and seeds
2011	Meat packing plants	207	Fats and Oils
2013	Sausages and other prepared meats		
2015	Poultry slaughtering and processing		
202	Dairy Products		

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2074 Cottonseed oil mills
 2075 Soybean oil mills
 2076 Vegetable oil mills, not elsewhere
 classified
 2077 Animal and marine fats and oils
 2079 Edible fats and oils, not elsewhere
 classified
208 Beverages
 2082 Malt beverages
 2083 Malt
 2084 Wines, brandy, and brandy spirits
 2085 Distilled and blended liquors
 2086 Bottled and canned soft drinks
 2087 Flavoring extracts and syrups, not
 elsewhere classified
209 Misc. Food and Kindred Products
 2091 Canned and cured fish and seafoods
 2092 Fresh or frozen prepared fish
 2095 Roasted coffee
 2096 Potato chips and similar snacks
 2097 Manufactured ice
 2098 Macaroni and spaghetti
 2099 Food preparations, not elsewhere
 classified

21 - Tobacco Products

211 Cigarettes
 2111 Cigarettes
212 Cigars
 2121 Cigars
213 Chewing and Smoking Tobacco
 2131 Chewing and smoking tobacco
214 Tobacco Stemming and Redrying
 2141 Tobacco stemming and redrying

22 - Textile Mill Products

221 Broadwoven Fabric Mills, Cotton
 2211 Broadwoven fabric mills, cotton
222 Broadwoven Fabric Mills, Manmade
 2221 Broadwoven fabric mills, manmade
223 Broadwoven Fabric Mills, Wool
 2231 Broadwoven fabric mills, wool
224 Narrow Fabric Mills
 2241 Narrow fabric mills
225 Knitting Mills
 2251 Women's hosiery, except socks
 2252 Hosiery, not elsewhere classified
 2253 Knit outerwear mills
 2254 Knit underwear mills
 2257 Weft knit fabric mills
 2258 Lace & warp knit fabric mills
 2259 Knitting mills, not elsewhere classified
226 Textile Finishing, Except Wool
 2261 Finishing plants, cotton
 2262 Finishing plants, manmade
 2269 Finishing plants, not elsewhere
 classified
227 Carpets and Rugs
 2273 Carpets and rugs
228 Yarn and Thread Mills
 2281 Yarn spinning mills
 2282 Throwing and winding mills
 2284 Thread mills
229 Miscellaneous Textile Goods
 2295 Coated fabrics, not rubberized
 2296 Tire cord and fabrics
 2297 Nonwoven fabrics
 2298 Cordage and twine

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2299 Textile goods, not elsewhere classified

23 - Apparel and Other Textile Products

231 Men's and Boys' Suits and Coats

2311 Men's and boys' suits and coats

232 Men's and Boys' Furnishings

2321 Men's and boys' shirts

2322 Men's & boys' underwear and nightwear

2323 Men's and boys' neckwear

2325 Men's and boys' trousers and slacks

2326 Men's and boys' work clothing

2329 Men's and boys' clothing, not elsewhere classified

233 Women's and Misses' Outerwear

2331 Women's & misses' blouses & shirts

2335 Women's, junior's, & misses' dresses

2337 Women's and misses' suits and coats

2339 Women's and misses' outerwear, not elsewhere classified

234 Women's and Children's

Undergarments

2341 Women's and children's underwear

2342 Bras, girdles, and allied garments

235 Hats, Caps, and Millinery

2353 Hats, caps, and millinery

236 Girls' and Children's Outerwear

2361 Girls' & children's dresses, blouses

2369 Girls' and children's outerwear, not elsewhere classified

237 Fur Goods

2371 Fur goods

238 Miscellaneous Apparel and

Accessories

2381 Fabric dress and work gloves

2384 Robes and dressing gowns

2385 Waterproof outerwear

2386 Leather and sheep-lined clothing

2387 Apparel belts

2389 Apparel and accessories, not elsewhere classified

239 Misc. Fabricated Textile Products

2391 Curtains and draperies

2392 House furnishings, not elsewhere classified

2393 Textile bags

2394 Canvas and related products

2395 Pleating and stitching

2396 Automotive and apparel trimmings

2397 Schiffli machine embroideries

2399 Fabricated textile products, not elsewhere classified

24 - Lumber and Wood Products

241 Logging

2411 Logging

242 Sawmills and Planing Mills

2421 Sawmills and planing mills, general

2426 Hardwood dimension & flooring mills

2429 Special product sawmills, not elsewhere classified

243 Millwork, Plywood & Structural

Members

2431 Millwork

2434 Wood kitchen cabinets

2435 Hardwood veneer and plywood

2436 Softwood veneer and plywood

2439 Structural wood members, not elsewhere classified

244 Wood Containers

2441 Nailed and lock corner wood boxes and shook

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2448	Wood pallets and skids	2611	Pulp mills
2449	Wood containers, not elsewhere classified	262 Paper Mills	
245 Wood Buildings and Mobile Homes		2621	Paper mills
2451	Mobile homes	263 Paperboard Mills	
2452	Prefabricated wood buildings	2631	Paperboard mills
249 Miscellaneous Wood Products		265 Paperboard Containers and Boxes	
2491	Wood preserving	2652	Setup paperboard boxes
2493	Reconstituted wood products	2653	Corrugated and solid fiber boxes
2499	Wood products, not elsewhere classified	2655	Fiber cans, drums & similar products
		2656	Sanitary food containers
25 - Furniture and Fixtures		2657	Folding paperboard boxes
251 Household Furniture		267 Misc. Converted Paper Products	
2511	Wood household furniture	2671	Paper coated & laminated, packaging
2512	Upholstered household furniture	2672	Paper coated and laminated, not elsewhere classified
2514	Metal household furniture	2673	Bags: plastics, laminated, & coated
2515	Mattresses and bedsprings	2674	Bags: uncoated paper & multi wall
2517	Wood TV and radio cabinets	2675	Die-cut paper and board
2519	Household furniture, not elsewhere classified	2676	Sanitary paper products
252 Office Furniture		2677	Envelopes
2521	Wood office furniture	2678	Stationery products
2522	Office furniture, except wood	2679	Converted paper products, not elsewhere classified
253 Public Building & Related Furniture		27 - Printing and Publishing	
2531	Public building & related furniture	271 Newspapers	
254 Partitions and Fixtures		2711	Newspapers
2541	Wood partitions and fixtures	272 Periodicals	
2542	Partitions and fixtures, except wood	2721	Periodicals
259 Miscellaneous Furniture and Fixtures		273 Books	
2591	Drapery hardware & blinds & shades	2731	Book publishing
2599	Furniture and fixtures, not elsewhere classified	2732	Book printing
26 - Paper and Allied Products		274 Miscellaneous Publishing	
261 Pulp Mills		2741	Miscellaneous publishing

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275	Commercial Printing	2842	Polishes and sanitation goods
2752	Commercial printing, lithographic	2843	Surface active agents
2754	Commercial printing, gravure	2844	Toilet preparations
2759	Commercial printing, nec	285	Paints and Allied Products
276	Manifold Business Forms	2851	Paints and allied products
2761	Manifold business forms	286	Industrial Organic Chemicals
277	Greeting Cards	2861	Gum and wood chemicals
2771	Greeting cards	2865	Cyclic crudes and intermediates
278	Blank books and Bookbinding	2869	Industrial organic chemicals, not elsewhere classified
2782	Blank books and looseleaf binders	287	Agricultural Chemicals
2789	Bookbinding and related work	2873	Nitrogenous fertilizers
279	Printing Trade Services	2874	Phosphatic fertilizers
2791	Typesetting	2875	Fertilizers, mixing only
2796	Plate making services	2879	Agricultural chemicals, not elsewhere classified
28 - Chemicals and allied products		289	Miscellaneous Chemical Products
281	Industrial Inorganic Chemicals	2891	Adhesives and sealants
2812	Alkalies and chlorine	2892	Explosives
2813	Industrial gases	2893	Printing ink
2816	Inorganic pigments	2895	Carbon black
2819	Industrial inorganic chemicals, not elsewhere classified	2899	Chemical preparations, not elsewhere classified
282	Plastics Materials and Synthetics	29 - Petroleum and Coal Products	
2821	Plastics materials and resins	291	Petroleum Refining
2822	Synthetic rubber	2911	Petroleum refining
2823	Cellulosic manmade fibers	295	Asphalt Paving and Roofing Materials
2824	Organic fibers, noncellulosic	2951	Asphalt paving mixtures and blocks
283	Drugs	2952	Asphalt felts and coatings
2833	Medicinals and botanical	299	Misc. Petroleum and Coal Products
2834	Pharmaceutical preparations	2992	Lubricating oils and greases
2835	Diagnostic substances	2999	Petroleum and coal products, not elsewhere classified
2836	Biological products excluding diagnostic		
284	Soap, Cleaners, and Toilet Goods		
2841	Soap and other detergents		

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30 - Rubber and Miscellaneous Plastics Products	3149	Footwear, except rubber, not elsewhere classified
301 Tires and Inner Tubes	315 Leather Gloves and Mittens	
3011 Tires and inner tubes	3151	Leather gloves and mittens
302 Rubber and Plastics Footwear	316 Luggage	
3021 Rubber and plastics footwear	3161	Luggage
305 Hose & Belting & Gaskets & Packing	317 Handbags and Personal Leather Goods	
3052 Rubber & plastics hose & belting	3171	Women's handbags and purses
3053 Gaskets, packing and sealing devices	3172	Personal leather goods, not elsewhere classified
306 Fabricated Rubber Products, NEC	319 Leather Goods, NEC	
3061 Mechanical rubber goods	3199	Leather goods, not elsewhere classified
3069 Fabricated rubber products, not elsewhere classified		
308 Miscellaneous Plastics Products, NEC	32 - Stone, Clay and Glass Products	
3081 Unsupported plastics film & sheet	321 Flat Glass	
3082 Unsupported plastics profile shapes	3211	Flat glass
3083 Laminated plastics plate & sheet	322 Glass and Glassware, Pressed or Blown	
3084 Plastics pipe		Glass containers
3085 Plastics bottles	3221	Pressed and blown glass, not elsewhere classified
3086 Plastics foam products	3229	
3087 Custom compound purchased resins	323 Products of Purchased Glass	
3088 Plastics plumbing fixtures	3231	Products of purchased glass
3089 Plastics products, not elsewhere classified	324 Cement, Hydraulic	
	3241	Cement, hydraulic
31 - Leather and Leather Products	325 Structural Clay Products	
311 Leather Tanning and Finishing	3251	Brick and structural clay tile
3111 Leather tanning and finishing	3253	Ceramic wall and floor tile
313 Footwear Cut Stock	3255	Clay refractories
3131 Footwear cut stock	3259	Structural clay products, not elsewhere classified
314 Footwear, Except Rubber	326 Pottery and Related Products	
3142 House slippers	3261	Vitreous plumbing fixtures
3143 Men's footwear, except athletic	3262	Vitreous china table & kitchenware
3144 Women's footwear, except athletic		

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3263	Semivitreous table & kitchenware	3325	Steel foundries, not elsewhere classified
3264	Porcelain electrical supplies	333	Primary Nonferrous Metals
3269	Pottery products, not elsewhere classified	3331	Primary copper
327	Concrete, Gypsum, and Plaster Products	3334	Primary aluminum
3271	Concrete block and brick	3339	Primary nonferrous metals, not elsewhere classified
3272	Concrete products, not elsewhere classified	334	Secondary Nonferrous Metals
3273	Ready-mixed concrete	3341	Secondary nonferrous metals
3274	Lime	335	Nonferrous Rolling and Drawing
3275	Gypsum products	3351	Copper rolling and drawing
328	Cut Stone and Stone Products	3353	Aluminum sheet, plate, and foil
3281	Cut stone and stone products	3354	Aluminum extruded products
329	Misc. Nonmetallic Mineral Products	3355	Aluminum rolling and drawing, not elsewhere classified
3291	Abrasive products	3356	Nonferrous rolling and drawing, not elsewhere classified
3292	Asbestos products	3357	Nonferrous wiredrawing & insulating
3295	Minerals, ground or treated	336	Nonferrous Foundries (Castings)
3296	Mineral wool	3363	Aluminum die-castings
3297	Nonclay refractories	3364	Nonferrous die-casting exc. aluminum
3299	Nonmetallic mineral products, not elsewhere classified	3365	Aluminum foundries
33 - Primary Metal Industries		3366	Copper foundries
331	Blast Furnace and Basic Steel Products	3369	Nonferrous foundries, not elsewhere classified
3312	Blast furnaces and steel mills	339	Miscellaneous Primary Metal Products
3313	Electro metallurgical products	3398	Metal heat treating
3315	Steel wire and related products	3399	Primary metal products, not elsewhere classified
3316	Cold finishing of steel shapes	34 - Fabricated Metal Products	
3317	Steel pipe and tubes	341	Metal Cans and Shipping Containers
332	Iron and Steel Foundries	3411	Metal cans
3321	Gray and ductile iron foundries	3412	Metal barrels, drums, and pails
3322	Malleable iron foundries	342	Cutlery, Hand tools, and Hardware
3324	Steel investment foundries		

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3421	Cutlery	3483	Ammunition, exc. for small arms, not elsewhere classified
3423	Hand and edge tools, not elsewhere classified	3484	Small arms
3425	Saw blades and handsaws	3489	Ordnance and accessories, not elsewhere classified
3429	Hardware, not elsewhere classified		
343	Plumbing and Heating, Except Electric	349	Misc. Fabricated Metal Products
3431	Metal sanitary ware	3491	Industrial valves
3432	Plumbing fixture fittings and trim	3492	Fluid power valves & hose fittings
3433	Heating equipment, except electric	3493	Steel springs, except wire
344	Fabricated Structural Metal Products	3494	Valves and pipe fittings, not elsewhere classified
3441	Fabricated structural metal	3495	Wire springs
3442	Metal doors, sash, and trim	3496	Misc. fabricated wire products
3443	Fabricated plate work (boiler shops)	3497	Metal foil and leaf
3444	Sheet metalwork	3498	Fabricated pipe and fittings
3446	Architectural metal work	3499	Fabricated metal products, not elsewhere classified
3448	Prefabricated metal buildings	35 - Industrial Machinery and Equipment	
3449	Miscellaneous metal work	351	Engines and Turbines
345	Screw Machine Products, Bolts, Etc.	3511	Turbines and turbine generator sets
3451	Screw machine products	3519	Internal combustion engines, not elsewhere classified
3452	Bolts, nuts, rivets, and washers	352	Farm and Garden Machinery
346	Metal Forgings and Stampings	3523	Farm machinery and equipment
3462	Iron and steel forgings	3524	Lawn and garden equipment
3463	Nonferrous forgings	353	Construction and Related Machinery
3465	Automotive stampings	3531	Construction machinery
3466	Crowns and closures	3532	Mining machinery
3469	Metal stampings, not elsewhere classified	3533	Oil and gas field machinery
347	Metal Services, Not Elsewhere Classified	3534	Elevators and moving stairways
3471	Plating and polishing	3535	Conveyors and conveying equipment
3479	Metal coating and allied services	3536	Hoists, cranes, and monorails
348	Ordnance and Accessories, Not Elsewhere Classified	3537	Industrial trucks and tractors
3482	Small arms ammunition	354	Metalworking Machinery
		3541	Machine tools, metal cutting types

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3542	Machine tools, metal forming types	3578	Calculating and accounting equipment
3543	Industrial patterns	3579	Office machines, not elsewhere
3544	Special dies, tools, jigs & fixtures		classified
3545	Machine tool accessories	358	Refrigeration and Service Machinery
3546	Power-driven hand tools	3581	Automatic vending machines
3547	Rolling mill machinery	3582	Commercial laundry equipment
3548	Welding apparatus	3585	Refrigeration and heating equipment
3549	Metalworking machinery, not elsewhere classified	3586	Measuring and dispensing pumps
355	Special Industry Machinery	3589	Service industry machinery, not elsewhere classified
3552	Textile machinery	359	Industrial Machinery, NEC
3553	Woodworking machinery	3592	Carburetors, pistons, rings, valves
3554	Paper industries machinery	3593	Fluid power cylinders & actuators
3555	Printing trades machinery	3594	Fluid power pumps and motors
3556	Food products machinery	3596	Scales and balances, exc. laboratory
3559	Special industry machinery, not elsewhere classified	3599	Industrial machinery, not elsewhere classified
356	General Industrial Machinery	36 -	Electronic And Other Electrical Equipment And Components, Except Computer Equipment
3561	Pumps and pumping equipment	361	Electric Distribution Equipment
3562	Ball and roller bearings	3612	Transformers, except electronic
3563	Air and gas compressors	3613	Switchgear and switchboard apparatus
3564	Blowers and fans	362	Electrical Industrial Apparatus
3565	Packaging machinery	3621	Motors and generators
3566	Speed changers, drives, and gears	3624	Carbon and graphite products
3567	Industrial furnaces and ovens	3625	Relays and industrial controls
3568	Power transmission equipment, not elsewhere classified	3629	Electrical industrial apparatus, not elsewhere classified
3569	General industrial machinery, not elsewhere classified	363	Household Appliances
357	Computer and Office Equipment	3631	Household cooking equipment
3571	Electronic computers	3632	Household refrigerators and freezers
3572	Computer storage devices	3633	Household laundry equipment
3575	Computer terminals	3634	Electric housewares and fans
3577	Computer peripheral equipment, not elsewhere classified	3635	Household vacuum cleaners

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3639	Household appliances, not elsewhere classified	3699	Electrical equipment & supplies, not elsewhere classified
364	Electric Lighting and Wiring Equipment	37 - Transportation Equipment	
3641	Electric lamps	371 Motor Vehicles and Equipment	
3643	Current-carrying wiring devices	3711	Motor vehicles and car bodies
3644	Noncurrent-carrying wiring devices	3713	Truck and bus bodies
3645	Residential lighting fixtures	3714	Motor vehicle parts and accessories
3646	Commercial lighting fixtures	3715	Truck trailers
3647	Vehicular lighting equipment	3716	Motor homes
3648	Lighting equipment, not elsewhere classified	372 Aircraft and Parts	
365	Household Audio and Video Equipment	3721	Aircraft
3651	Household audio and video equipment	3724	Aircraft engines and engine parts
3652	Prerecorded records and tapes	3728	Aircraft parts and equipment, not elsewhere classified
366	Communications Equipment	373 Ship and Boat Building and Repairing	
3661	Telephone and telegraph apparatus	3731	Ship building and repairing
3663	Radio & TV communications equipment	3732	Boat building and repairing
3669	Communications equipment, not elsewhere classified	374 Railroad Equipment	
367	Electronic Components and Accessories	3743	Railroad equipment
3671	Electron tubes	375 Motorcycles, Bicycles, and Parts	
3672	Printed circuit boards	3751	Motorcycles, bicycles, and parts
3674	Semiconductors and related devices	376 Guided Missiles, Space Vehicles, Parts	
3675	Electronic capacitors	3761	Guided missiles and space vehicles
3676	Electronic resistors	3764	Space propulsion units and parts
3677	Electronic coils and transformers	3769	Space vehicle equipment, not elsewhere classified
3678	Electronic connectors	379 Miscellaneous Transportation Equipment	
3679	Electronic components, not elsewhere classified	3792	Travel trailers and campers
369	Misc. Electrical Equipment & Supplies	3795	Tanks and tank components
3691	Storage batteries	3799	Transportation equipment, not elsewhere classified
3692	Primary batteries, dry and wet		
3694	Engine electrical equipment		
3695	Magnetic and optical recording media		

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38 - Instruments and Related Products

381 Search and Navigation Equipment

3812 Search and navigation equipment

382 Measuring and Controlling Devices

3821 Laboratory apparatus and furniture

3822 Environmental controls

3823 Process control instruments

3824 Fluid meters and counting devices

3825 Instruments to measure electricity

3826 Analytical instruments

3827 Optical instruments and lenses

3829 Measuring & controlling devices, not
elsewhere classified

384 Medical Instruments and Supplies

3841 Surgical and medical instruments

3842 Surgical appliances and supplies

3843 Dental equipment and supplies

3844 X-ray apparatus and tubes

3845 Electro medical equipment

385 Ophthalmic Goods

3851 Ophthalmic goods

386 Photographic Equipment and Supplies

3861 Photographic equipment and supplies

387 Watches, Clocks, Watch cases & Parts

3873 Watches, clocks, watch cases & parts

39 - Miscellaneous Manufacturing Industries

391 Jewelry, Silverware, and Plated Ware

3911 Jewelry, precious metal

3914 Silverware and plated ware

3915 Jewelers' materials & lapidary work

393 Musical Instruments

3931 Musical instruments

394 Toys and Sporting Goods

3942 Dolls and stuffed toys

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3944	Games, toys, and children's vehicles	525	Hardware Stores
3949	Sporting and athletic goods, not elsewhere classified	5251	Hardware stores
395	Pens, Pencils, Office, & Art Supplies	526	Retail Nurseries and Garden Stores
3951	Pens and mechanical pencils	5261	Retail nurseries and garden stores
3952	Lead pencils and art goods	527	Mobile Home Dealers
3953	Marking devices	5271	Mobile home dealers
3955	Carbon paper and inked ribbons	53 - General Merchandise Stores	
396	Costume Jewelry and Notions	531	Department Stores
3961	Costume jewelry	5311	Department stores
3965	Fasteners, buttons, needles, & pins	533	Variety Stores
399	Miscellaneous Manufactures	5331	Variety stores
3991	Brooms and brushes	539	Miscellaneous General Merchandise Stores
3993	Signs and advertising specialities	5399	Miscellaneous. general merchandise stores
3995	Burial caskets	54 - Food Stores	
3996	Hard surface floor coverings, not elsewhere classified	541	Grocery Stores
3999	Manufacturing industries, not elsewhere classified	5411	Grocery stores
		542	Meat and Fish Markets
42 - Trucking and Warehousing		5421	Meat and fish markets
422 Public Warehousing and Storage		543	Fruit and Vegetable Markets
4221	Farm product warehousing and storage	5431	Fruit and vegetable markets
4222	Refrigerated warehousing and storage	544	Candy, Nut, and Confectionery Stores
4225	General warehousing and storage	5441	Candy, nut, and confectionery stores
4226	Special warehousing and storage, not elsewhere classified	545	Dairy Products Stores
52 - Building Materials & Garden Supplies		5451	Dairy products stores
		546	Retail Bakeries
521	Lumber and Other Building Materials	5461	Retail bakeries
5211	Lumber and other building materials	549	Miscellaneous Food Stores
523	Paint, Glass, and Wallpaper Stores	5499	Miscellaneous food stores
5231	Paint, glass, and wallpaper stores		

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55 - Automotive Dealers & Service Stations

- 551 New and Used Car Dealers**
 - 5511 New and used car dealers
- 552 Used Car Dealers**
 - 5521 Used car dealers
- 553 Auto and Home Supply Stores**
 - 5531 Auto and home supply stores
- 554 Gasoline Service Stations**
 - 5541 Gasoline service stations
- 555 Boat Dealers**
 - 5551 Boat dealers
- 556 Recreational Vehicle Dealers**
 - 5561 Recreational vehicle dealers
- 557 Motorcycle Dealers**
 - 5571 Motorcycle dealers
- 559 Automotive Dealers, NEC**
 - 5599 Automotive dealers, not elsewhere classified

56 - Apparel and accessory Stores

- 561 Men's & Boys' Clothing Stores**
 - 5611 Men's & boys' clothing stores
- 562 Women's Clothing Stores**
 - 5621 Women's clothing stores
- 563 Women's Accessory & Specialty Stores**
 - 5632 Women's accessory & specialty stores
- 564 Children's and Infants' Wear Stores**
 - 5641 Children's and infants' wear stores
- 565 Family Clothing Stores**
 - 5651 Family clothing stores
- 566 Shoe Stores**
 - 5661 Shoe stores
- 569 Misc. Apparel & Accessory Stores**
 - 5699 Miscellaneous apparel & accessory stores

**Eligible Standard Industrial Classification (SIC) Codes
For the Florida Urban Job Tax Credit Program
Source: Department of Labor**

57 - Furniture and Home Furnishing Stores

571 Furniture and Home furnishings Stores

- 5712 Furniture stores
- 5713 Floor covering stores
- 5714 Drapery and upholstery stores
- 5719 Misc. home furnishing stores

572 Household Appliance Stores

- 5722 Household appliance stores

573 Radio, Television, & Computer Stores

- 5731 Radio, TV, & electronic stores
- 5734 Computer and software stores
- 5735 Record & prerecorded tape stores
- 5736 Musical instrument stores

59 - Miscellaneous Retail

591 Drug Stores and Proprietary Stores

- 5912 Drug stores and proprietary stores

592 Liquor Stores

- 5921 Liquor stores

593 Used Merchandise Stores

- 5932 Used merchandise stores

594 Miscellaneous Shopping Goods Stores

- 5941 Sporting goods and bicycle shops
- 5942 Book stores
- 5943 Stationery stores
- 5944 Jewelry stores
- 5945 Hobby, toy, and game shops
- 5946 Camera & photographic supply stores
- 5947 Gift, novelty, and souvenir shops
- 5948 Luggage and leather goods stores
- 5949 Sewing, needlework, and piece goods

596 Nonstore Retailers

- 5961 Catalog and mail-order houses

- 5962 Merchandising machine operators

- 5963 Direct selling establishments

598 Fuel Dealers

- 5983 Fuel oil dealers
- 5984 Liquefied petroleum gas dealers
- 5989 Fuel dealers, not elsewhere classified

599 Retail Stores, Not Elsewhere Classified

- 5992 Florists
- 5993 Tobacco stores and stands
- 5994 News dealers and newsstands
- 5995 Optical goods stores
- 5999 Miscellaneous retail stores, not elsewhere classified

70 - Hotels and Other Lodging Places

701 Hotels and Motels

- 7011 Hotels and motels

702 Rooming and Boarding Houses

- 7021 Rooming and boarding houses

703 Camps and Recreational Vehicle Parks

- 7032 Sporting and recreational camps
- 7033 Trailer parks and campsites

704 Membership-Basis Organization Hotels

- 7041 Membership-basis organization hotels

78 - Motion Pictures

- 7812 Motion Picture & Video Production

7819 Services Allied to Motion Pictures

7391 Research and Development

799 - Miscellaneous Amusement And Recreation

**Eligible Standard Industrial Classification (SIC) Codes
For the Florida Urban Job Tax Credit Program
Source: Department of Labor**

7992 Public Golf Courses

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

7996 Amusement Parks

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Amusement concessionaires operating within the park are generally classified in Industry 7999.