

1. ELECTRONIC FUND TRANSFERS, FINANCIAL TRANSACTIONS, AUTOMATED TELLER MACHINE TRANSACTIONS, OR OTHER BANKING OR TRUST SERVICES;

2. BUSINESS MANAGEMENT, ACCOUNT MANAGEMENT, PERSONNEL, PAYROLL, EMPLOYEE BENEFIT, OR OTHER ADMINISTRATIVE SERVICES;

3. EDUCATIONAL, LEGAL, ACCOUNTING, ARCHITECTURAL, ACTUARIAL, MEDICAL, MEDICAL DIAGNOSTIC, OR OTHER PROFESSIONAL SERVICES; OR

4. TELECOMMUNICATIONS SERVICES.

~~(c-2) "LANDSCAPING SERVICE" DOES NOT INCLUDE A SERVICE PERFORMED TO REAL PROPERTY AS PART OF THE CONSTRUCTION, ALTERATION, REPAIR, DECORATION, OR IMPROVEMENT OF A STRUCTURE IF THE CONSTRUCTION, ALTERATION, REPAIR, DECORATION, OR IMPROVEMENT IS PROPERLY CAPITALIZED USING ACCEPTABLE AND CONSISTENT ACCOUNTING STANDARDS.~~

~~(k) (2) "Tangible personal property" includes:~~

~~(i) farm equipment;~~

~~(ii) wall to wall carpeting that is installed into real estate, regardless of the purpose, method, or permanency of its installation; [and]~~

~~(iii) coal, electricity, oil, nuclear fuel assemblies, steam, and artificial or natural gas; AND~~

~~(iv) A RIGHT TO USE A VIDEO GAME OR OTHER GAME OF ENTERTAINMENT AT AN ARCADE.~~

(m) "Taxable service" means:

(1) fabrication, printing, or production of tangible personal property by special order;

(2) commercial cleaning or laundering of textiles for a buyer who is engaged in a business that requires the recurring service of commercial cleaning or laundering of the textiles;

(3) cleaning of a commercial or industrial building;