

- (4) cellular telephone or other mobile telecommunications service;
- (5) "900", "976", "915", and other "900"-type telecommunications service;
- (6) custom calling service provided in connection with basic telephone service;
- (7) a telephone answering service;
- (8) pay per view television service;
- (9) credit reporting;
- (10) a security service, including:
 - (i) a detective, guard, or armored car service; and
 - (ii) a security systems service;
- (11) a transportation service for transmission, distribution, or delivery of electricity or natural gas, if the sale or use of the electricity or natural gas is subject to the sales and use tax; [or]
- (12) a prepaid telephone calling arrangement; OR
- ~~(13) A REAL PROPERTY MANAGEMENT SERVICE; OR~~
- ~~(14) A TANNING, MASSAGE, PHYSICAL FITNESS, SAUNA, OR STEAM BATH FACILITY OR SERVICE.~~
- ~~(13) A COMPUTER SERVICE; OR~~
- ~~(14) A LANDSCAPING SERVICE.~~

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(a) The sales and use tax does not apply to a personal, professional, or insurance service that:

- (1) is not a taxable service; and
- (2) involves a sale as an inconsequential element for which no separate charge is made.