

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Schedule GE (Form G-45/G-49) (Rev. 2020)**

Contact Information for General Questions

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Test Packages and Testing Inquiries**

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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

Schedule GE (Form G-45/G-49) (Rev. 2020)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule GE (Form G-45/G-49). Schedule GE (Form G-45/G-49) is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Schedule GE (Form G-45/G-49) must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Schedule GE (Form G-45/G-49) PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Fonts

- The form was designed using the following fonts:
 1. Helvetica
 2. Times New Roman
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
 1. Schedule GE: 12 pt Helvetica bold
 2. Form G-45/G-49: 8 pt Helvetica
 3. REV. 2020: 8 pt Helvetica
- The following font and size should be used for the form number and revision year located at the bottom right corner of the form:
 1. Schedule GE (REV. 2020): 10 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.

5. Variable Data Delimiters

- Period Ending must be printed with a dash (-) delimiter. For example:
MM-YY
(2 digits for month, followed by a dash (-), followed by 2 digits for the period ending).
- Tax Year Ending must be printed with dash (-) delimiters. For example:
MM-DD-YY
(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending)
- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:
123-456-7890-01
(3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)
Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE."

6. Dollar Amounts

999999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Dollar amounts are rounded to whole dollar amounts. Do not enter a decimal point showing "00" for cents.

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized

fields (one alpha “X” or numeric “9” character space with no leading or trailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.

- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Schedule GE (Form G-45/G-49) (Rev. 2020) cannot be filed until 2021.

SCANNABLE SPECIFICATIONS

1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the “ID NO” label (see exhibit for exact placement).

Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 47, row 64. See exhibit for exact placement.

2. Anchors

- Anchors are required on the form. The scanning equipment looks for “L” anchors printed on the form. Exact placement of the anchors are required.
- The vertical and horizontal edges of the “L” anchors must be the same length of 0.3125 inch long and 0.0278 inches thick.
- There are **two** anchors on the form.
 1. The top right “L” anchor should extend from the middle of column 77 to the end of column 80 and should rest at the top of row 4.



2. The bottom left “L” anchor should start at the beginning of column 6, extend through the middle of column 9 and rest on top of row 65.



- The tolerance is 1mm (1/4 of a grid).
- No data or other stray marks are allowed to encroach within the white space in a 0.3125 inch square of the anchor.



3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):

Page 1: The left bottom corner of the QR code is at the beginning of column 71 and at the bottom of row 6.

- Height of the QR code is 0.5 inch.
- Length of the QR is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is SCHGE_T 2020A 01 VIDXX:

The QR code includes the form number (SCHGE), an underscore, type of form (T), space, 4-digit form year (2020), 1-letter revision indicator (A), space, 2-digit page number (01), and vendor ID number. There are no hyphens.
- The human readable text for the QR code MUST be printed at the bottom of page 1 at column 11, row 64 utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department’s IBML scanners.

4. Acetate overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Schedule GE (Form G-45/G-49). If you did not receive the acetate overlays, please contact the Forms Coordinator.

Schedule GE

(Form G-45/G-49) (REV. 2020)

STATE OF HAWAII — DEPARTMENT OF TAXATION

General Excise/Use Tax

Schedule of Exemptions and Deductions

Place QR Code Here

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

Period Ending (MM-YY) 99-99

Hawaii Tax I.D. No. GE 999-999-9999-99

Tax Year Ending (MM-DD-YY) 99-99-99

PART I — LIST DETAILS CONCERNING "EXEMPTIONS" AND "DEDUCTIONS" CLAIMED

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete both Parts I and III. For subleases, see Form G-72 and complete both Parts I and IV. For wholesale sales of amusements, see Form G-81. If you split your gross income with another licensed taxpayer under §237-18, complete Part V. See page 2 for Specific Instructions.

Table with 8 columns: ACTIVITY, ED CODE, DISTRICT, AMOUNT, ACTIVITY, ED CODE, DISTRICT, AMOUNT. Contains placeholder data like 99, 999, 9, 999999999999.

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. 999999999999

PART II — FEDERALLY PREEMPTED DEDUCTION EXPLANATION

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART III — SUBCONTRACTOR INFORMATION

If you claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

Table with 3 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME, AMOUNT. Contains placeholder data like GE 999-999-9999-99, PART III - SUBCONTRACTOR INFORMATIONX, 999999999999.

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total. 999999999999

PART IV — LESSOR INFORMATION FOR SUBLEASE DEDUCTION

If you claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

Table with 3 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME. Contains placeholder data like GE 999-999-9999-99, PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX.

PART V — CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. For more information, see the Part V Instructions.

Table with 4 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME, §CODE, AMOUNT. Contains placeholder data like GE 999-999-9999-99, PART V - CLASSIFICATION AND INFO, 999, 999999999999.

Schedule GE (REV. 2020)

Specific Instructions for Part I
Details of Exemptions/Deductions (ED)

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions by tax District, otherwise they will be disallowed and you will owe more taxes. For each ED code you claim, enter:

- 1. For the "Activity" column, enter the line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "1," since Wholesaling is reported on line 1; for Contracting it is "10," since Contracting is reported on line 10; for Insurance Commissions it is "18," since Insurance Commissions are reported on line 18; and for Part IV "Kauai" it is "22," since the Kauai County Surcharge is reported on line 22.
2. For the ED Code please see the list of codes below and enter the corresponding ED code. List each ED code only ONCE per Activity and District.
3. Enter the Tax District in which the exemption/deduction is claimed. (Oahu enter "1"; Maui enter "2"; Hawaii enter "3"; Kauai enter "4")
4. Enter your total amount of the exemption/deduction claimed for that Activity, ED Code and District.

Example: Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government on Oahu. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

Table with 4 columns: ACTIVITY, ED CODE, DISTRICT, AMOUNT. Values: 8, 141, 1, 2,000.00

Main table with 6 columns: Description (HRS), ED Code, Description (HRS), ED Code, Description (HRS), ED Code. Lists various categories like Affordable Housing, Air Pollution Control, Aircraft Leasing, etc.

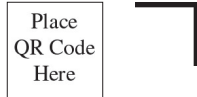
*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V - CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

Table with 6 columns: Description (HRS), § Code, Description (HRS), § Code, Description (HRS), § Code. Lists categories like Coin Operated Devices, Motor Carriers, Tour Packages/Travel Agents, etc.

General Excise/Use Tax
Schedule of Exemptions and Deductions



If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you **MUST** complete and attach this form to your tax return.

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXX Period Ending (MM-YY) 99-99
Hawaii Tax I.D. No. **GE** GE-999-999-9999-99 Tax Year Ending (MM-DD-YY) 99-99-99

PART I — LIST DETAILS CONCERNING “EXEMPTIONS” AND “DEDUCTIONS” CLAIMED

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.
If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete both Parts I and III. For subleases, see Form G-72 and complete both Parts I and IV. For wholesale sales of amusements, see Form G-81. If you split your gross income with another licensed taxpayer under §237-18, complete Part V. See page 2 for *Specific Instructions*.

| ACTIVITY | ED CODE | DISTRICT | AMOUNT | ACTIVITY | ED CODE | DISTRICT | AMOUNT |
|----------|---------|----------|--------------|----------|---------|----------|--------------|
| 99 | 999 | 9 | 999999999999 | 99 | 999 | 9 | 999999999999 |
| 99 | 999 | 9 | 999999999999 | 99 | 999 | 9 | 999999999999 |
| 99 | 999 | 9 | 999999999999 | 99 | 999 | 9 | 999999999999 |
| 99 | 999 | 9 | 999999999999 | 99 | 999 | 9 | 999999999999 |

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. 999999999999

PART II — FEDERALLY PREEMPTED DEDUCTION EXPLANATION

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
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PART III — SUBCONTRACTOR INFORMATION

If you claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

| HAWAII TAX I.D. NO. | NAME AND DBA NAME | AMOUNT |
|---------------------------|---------------------------------------|--------------|
| GE 999-999-9999-99 | PART III - SUBCONTRACTOR INFORMATIONX | 999999999999 |
| GE 999-999-9999-99 | PART III - SUBCONTRACTOR INFORMATIONX | 999999999999 |
| GE 999-999-9999-99 | PART III - SUBCONTRACTOR INFORMATIONX | 999999999999 |

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total. 999999999999

PART IV — LESSOR INFORMATION FOR SUBLEASE DEDUCTION

If you claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

| HAWAII TAX I.D. NO. | NAME AND DBA NAME |
|---------------------------|--|
| GE 999-999-9999-99 | PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX |
| GE 999-999-9999-99 | PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX |

PART V — CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. For more information, see the Part V Instructions.

| HAWAII TAX I.D. NO. | NAME AND DBA NAME | §CODE | AMOUNT |
|---------------------------|----------------------------------|-------|--------------|
| GE 999-999-9999-99 | PART V - CLASSIFICATION AND INFO | 999 | 999999999999 |
| GE 999-999-9999-99 | PART V - CLASSIFICATION AND INFO | 999 | 999999999999 |
| GE 999-999-9999-99 | PART V - CLASSIFICATION AND INFO | 999 | 999999999999 |

Specific Instructions for Part I Details of Exemptions/Deductions (ED)

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions by tax **District**, otherwise they will be **disallowed** and you will owe more taxes. For each ED code you claim, enter:

1. For the "Activity" column, enter the line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "1," since Wholesaling is reported on line 1; for Contracting it is "10," since Contracting is reported on line 10; for Insurance Commissions it is "18," since Insurance Commissions are reported on line 18; and for Part IV "Kauai" it is "22," since the Kauai County Surcharge is reported on line 22.
2. For the ED Code please see the list of codes below and enter the corresponding ED code. List each ED code only ONCE per Activity and District.
3. Enter the Tax District in which the exemption/deduction is claimed. (Oahu enter "1"; Maui enter "2"; Hawaii enter "3"; Kauai enter "4")
4. Enter your total amount of the exemption/deduction claimed for that Activity, ED Code and District.

Example: Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government on Oahu. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

| ACTIVITY | ED CODE | DISTRICT | AMOUNT |
|----------|---------|----------|----------|
| 8 | 141 | 1 | 2,000.00 |

| Description (HRS) | ED Code | Description (HRS) | ED Code | Description (HRS) | ED Code |
|---|---------|---|---------|--|---------|
| A | | F | | R | |
| Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j))..... | 100 | Federal Cost-Plus Contractors (§237-13(3)(C))..... | 117 | Real Estate Sales (§237-3(b)) | 139 |
| Air Pollution Control Facilities (§§237-27.5, 238-3(k)) | 101 | Federal Preempted Amount (§§237-22, 238-3(a))..... | 118* | Reimbursement of Payroll Costs (§237-24.7(9)) | 140 |
| Aircraft Leasing (§§237-24.3(11), 238-1) | 102 | Food Stamps and WIC (§237-24.3(5)) | 119 | S | |
| Aircraft Service and Maintenance Facility (§§237-24.9, 238-1) | 103 | Foreign Trade Zone Sales (§212-8) | 120 | Sales Tax Offset (§§237-22(b), 238-3(i))..... | 154 |
| B | | H | | Sales to Federal Government and Credit Unions (§237-25(a))..... | 141 |
| Bad Debts (§237-3(b)) | 104 | Hawaii Convention Center Operator (§237-24.75(2))..... | 121 | Scientific Contracts (§§237-26, 238-3(j))..... | 142 |
| C | | Hotel Operator/Suboperator (§237-24.7(1))..... | 122 | Service Related to Ship & Aircraft (§237-24.3(3))..... | 143 |
| Certain Convention, Conference and Trade Show (§237-16.8) | 105 | I | | Shipbuilding and Ship Repairs (§237-28.1)..... | 144 |
| Common Paymaster Exemption (§237-23.5(b)) | 106 | Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6))..... | 123 | Shipping and Handling of Agricultural Commodities (§237-24.3(1)) | 145 |
| Contracting Activity in an Enterprise Zone (§209E-11) | 107 | Intercompany Charges (§237-23.5(a))..... | 124 | Small Business Innovation Research Grants (§237-24.7(10))..... | 146 |
| County Surcharge – Certain Contracts Entered into Before 6/30/2006 - Oahu (§237-8.6(c)) | 108 | L | | Stock Exchange Transactions (§237-24.5) | 147 |
| Before 6/30/2018 - Kauai and Hawaii (§237-8.6(c)) | 155 | Labor Organizations (§237-24.3(9))..... | 125 | Subcontract Deduction (§237-13(3)(B))..... | 148* |
| No Nexus Sales (§237-8.6) | 109 | Lease/Sublease of Real Property (§237-16.5)..... | 126* | Sugar Cane Payments to Independent Producers (§237-24(14))..... | 149 |
| Sublease Deduction (§237-8.6(d)(1)) | 126 | M | | T | |
| Wholesale Amusements (§237-8.6(d)(1))..... | 152 | Maintenance Fees (§§237-24.3(2), 237-24(16)) | 127 | Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3)) | 150 |
| D | | Mass Transit (§237-24.7(2)) | 128 | (Caution, see Forms G-45/G-49 Instr.) | 150 |
| Diplomats and Consular Officials (§§237-24.3(10), 238-1)..... | 110 | Merchants' Association Dues (§237-24.3(8))..... | 129 | U | |
| Disability Provisions (§237-24(13)) | 111 | N | | Use Tax, Only for (not for GE) — Imported for Resale at Wholesale (§§238-2(1), 238-2.3) | 157 |
| Discounts and Returned Merchandise (§237-3(b))..... | 112 | Non-profit Organizations (§237-23) | 130 | Imported Services or Contracting to be used Outside of Hawaii (§238-1) | 133 |
| Drugs and Prosthetic Devices (§237-24.3(6)) | 113 | O | | Producers (Certain property used (§238-4))..... | 138 |
| E | | Orchard Operator (§237-24.7(4))..... | 131 | W | |
| Employee Benefit Plans (§237-24.3(4)) | 114 | Out of State Sales (§237-29.5(1)) | 132 | Wholesale Amusements (§237-4(a)(13))..... | 152 |
| Enterprise Zones (§209E-11) | 115 | Out of State Services (§237-29.53)..... | 116 | Wholesale Transactions (Sales of tangible imported property for further resale at 1/2%) (§§237-29.55)..... | 153 |
| Exported Intangibles (§237-29.57) | 156 | P | | | |
| Exported Services (§237-29.53) | 116 | Patient-Centered Community Care (§237-24(18)) | 134 | | |
| | | Petroleum Refining (§237-27) | 135 | | |
| | | Potable Water (§237-23(a)(7)) | 136 | | |
| | | Professional Employer Organizations (§237-24.75(3))..... | 137 | | |

*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

| Description (HRS) | § Code | Description (HRS) | § Code | Description (HRS) | § Code |
|--|--------|---|--------|--|--------|
| Coin Operated Devices (§237-18(a))..... | 18A | Motor Carriers (§237-18(h))..... | 18H | Tour Packages/Travel Agents – Tourism Related Services (§237-18(f))..... | 18F |
| Insurance Agents and Realtors (§237-18(e)) | 18E | Producers and Promoters (§237-18(b))..... | 18B | Noncommissioned Transient Accommodations (§237-18(g))..... | 18G |