



Sales and Use Tax on Cleaning Services

GT-800015
R. 08/10

Definitions

Cleaning services – Services (not involving repair) performed to maintain the clean and sanitary appearance and operating condition of a building.

Nonresidential buildings – Commercial buildings, industrial buildings, public lodging establishments, and any other facilities rented as living or sleeping accommodations (also called “transient accommodations”).

Residential buildings – Buildings used as living quarters, such as single-family homes, apartments, duplexes, triplexes, quadraplexes, condominiums, cooperatives, nursing homes, and common areas of these residential buildings.

Tangible personal property – Personal property that can be seen, weighed, measured, or touched or is in any manner perceptible to the senses.

What is Taxable?

Services

Cleaning services to nonresidential buildings, which include public lodging establishments, as enumerated in NAICS National Number 561720 of the North American Industry Classification System as published in 2007 are taxable. Here are examples of taxable services:

- Acoustical tile cleaning.
- Building cleaning (interior).
- Custodial services.
- Deodorant servicing of restrooms.
- Disinfecting.
- Floor waxing.
- Housekeeping (cleaning services).
- Janitorial services.
- Maid services.
- Maintenance of buildings (except repairs).
- Office cleaning.
- Restroom cleaning.
- Service station cleaning and degreasing.
- Venetian blind cleaning.
- Washroom sanitation.
- Window cleaning (interior or exterior).

Purchases

Cleaning service providers are considered the ultimate users or consumers of the tangible personal property sold to them and used in their service, such as cleaning supplies, floor wax, cleaning equipment, motor vehicles, etc. Therefore, they must pay sales tax and the applicable discretionary sales surtax on these purchases.

Discretionary Sales Surtax

Most counties have a discretionary sales surtax that is applicable to all transactions that are subject to sales and use tax. The surtax rate is based on the rate in the county where the taxable service is performed. Unlike sales of taxable tangible personal property, the \$5,000 surtax limitation does not apply to sales of taxable services. More information can be found on the application of surtax to various transactions by reviewing the frequently asked questions contained within the Department's discretionary surtax brochure, Form GT-800019, and the published listing of surtax counties and rates, Form DR-15DSS. These forms can be obtained by accessing the Forms and Publications section of the Department's Internet site at www.myflorida.com/dor.

What is Not Taxable?

These are not taxable:

- Carpet cleaning.
- Pressure cleaning the exterior of a building.
- Residential and transient rental cleaning services. **Please note that charges for cleaning services required to be paid by the guest for the right to use the transient rental are subject to tax.**
- Sales to nonprofit organizations that hold a current Florida *Consumer's Certificate of Exemption* (Form DR-14).
- Sales of services for resale.

Who Must Register to Collect Tax?

If you sell or provide taxable services, you must register as a dealer and collect sales tax. You can register through our Internet site; go to www.myflorida.com/dor. If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* (Form DR-1). See "For Information and Forms."

After we approve your application, you will receive a *Certificate of Registration* (Form DR-11), an *Annual Resale Certificate* (Form DR-13), and your tax return forms. *The Annual Resale Certificate* can only be used to purchase taxable services or goods for resale. You must present a signed copy of your current *Annual Resale Certificate* when making the purchase.

When Tax is Due

Returns and payments are due on the **1st** and late after the **20th** day of the month after each collection period. For example: a sale takes place during the month, tax is not due until the 1st of the next month.

Returns and payments postmarked after the 20th are late. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, they will not be late if they are postmarked on the first business day after the 20th.

If you make tax payments using electronic funds transfer (EFT), funds must be transmitted before 5:00 p.m., ET, on the business day before the 20th.

Penalty and Interest

Returns and payments that are not postmarked or hand-delivered on or before the due date, are assessed a late **penalty** of 10 percent of the amount due. A minimum penalty of \$50 is assessed on late returns, even if no tax is due. Penalty also applies if the return and/or payment is submitted on time but is incomplete.

A floating rate of **interest** applies to underpayments and late payments of tax. We update the rate January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. We post current and prior period interest rates on our Internet site.

Reference Material

Tax Rules – Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for Rule 12A 1.0091, Florida Administrative Code (F.A.C.), *Cleaning Services*.

Brochures – Download these brochures from our "Forms and Publications" page:

- *Discretionary Sales Surtax*
- *Commercial Real Property Rentals*
- *Tangible Personal Property Rentals*
- *Insect or Pest Exterminator Services*
- *Detective, Burglar Protection, and Other Protection Services*

For Information and Forms

Information and forms are available on our Internet site at: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

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