



Sales and Use Tax on Cleaning Services

Information on the taxability of services to
residential facilities and nonresidential buildings.

What Services are Taxable?

Nonresidential cleaning services are subject to state sales tax, plus any applicable discretionary sales surtax. Nonresidential cleaning services, as enumerated in NAICS National Number 561720 of the North American Industry Classification System (as published in 2007), are taxable. You must charge tax on the total sales price of nonresidential cleaning services.

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

Examples of services for nonresidential buildings that are subject to sales tax include:

- 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)

What Purchases are Taxable?

Businesses or individuals that provide cleaning services must pay sales tax and the applicable discretionary sales surtax on items used in providing the services, such as equipment or cleaning supplies.

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 Department’s discretionary sales surtax brochure, Form GT-800019. Form DR-15DSS provides a list of Florida counties and their surtax rates. These documents are available in the “Forms and Publications” section of the Department’s website at floridarevenue.com.

What Services are Not Taxable?

The following services and sales are not taxable:

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

Residential facilities - Include multi-unit structures where each unit is intended for use as a private temporary or permanent residence. Residential facilities **do not include** facilities that are used for commercial or industrial purposes.

Examples of residential facilities include:

- detached or single-family dwellings
- apartments
- duplexes
- triplexes
- quadraplexes
- residential condominiums
- residential cooperatives
- residential time-share units
- beach cottages
- nursing homes
- mobile home parks
- the common areas of the above-mentioned residential facilities

Who Must Register to Collect Tax?

If you sell taxable services, you must register as a dealer to collect and report sales tax. You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

When is Tax Due?

Returns and payments are due the first day of the month and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

Electronic Filing and Payment

We offer the use of our free and secure website to file and pay sales tax. You also have the option of buying software from a software vendor. For more information on electronic filing and payment options, visit the Department's website.

You may voluntarily file and pay taxes electronically; however, if you pay \$20,000 or more in sales and use tax between July 1 and June 30 (the state fiscal year), you must use electronic funds transfer (EFT) for the next calendar year to pay your taxes.

If you make tax payments using electronic funds transfer (EFT), you must initiate electronic payments no later than 5:00 p.m., ET, on the business day before the 20th.

Penalty and Interest

Penalty - If you file your return or pay tax late, a late penalty of 10 percent of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete.

Interest - A floating rate of interest applies to underpayments and late payments of tax. Current and prior period interest rates are available on the Department's website.

Reference Material

Tax Laws – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Rule 12A-1.0091, Florida Administrative Code, *Cleaning Services*.

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

- *Florida's Discretionary Sales Surtax* (GT-800019)
- *Sales and Use Tax on Commercial Real Property Rentals* (GT-800016)
- *Sales and Use Tax on Tangible Personal Property Rentals* (GT-800038)
- *Sales and Use Tax on Insect or Pest Exterminator Services* (GT-800026)
- *Sales and Use Tax on Detective, Burglar Protection, and other Protection Services* (GT-800018)

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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