

FYI – For Your Information

Special Regulation: Janitorial Services

Items such as hand soaps, paper towels, toilet tissue, and disinfectants which are furnished under a service contract and which are billed to the customer as a separate and distinct item from the service that is performed, are considered retail sales of tangible personal property. Sales tax shall be collected from the customer and remitted by the janitorial service.

If such consumable items are not separately stated but are included in the janitorial service contract, the janitorial service shall be deemed to be the user or consumer of the products and shall pay sales or use tax at the time of purchase.

No sales or use tax is applicable to the charge for service rendered.

Citation:
Janitorial Services, Special Regulations for Specific Businesses, 1 CCR 201-5, page 23.



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