

Sales and Use Tax on Insect or Pest Extermination Services

Information on taxability of services to residential and nonresidential buildings.

Definitions

Residential Facilities

Facilities used by persons as living quarters, such as: detached or single-family dwellings, apartments, cottages, triplexes, quadraplexes, residential condominiums, residential cooperatives, residential time-share units, nursing homes, and mobile home parks; as well as the common areas of those residential facilities. Residential facilities include multiple-unit structures where each unit or accommodation is intended for private temporary or permanent residence, but **do not include** facilities that are intended for commercial purposes.

Tangible Personal Property

Personal property that may be seen, weighed, measured, or touched or is in any manner perceptible to the senses, including electric power or energy.

What is Taxable?

Services

Nonresidential pest control services are subject to state sales tax, plus any applicable discretionary sales tax. Nonresidential pest control services are services (not involving repair) rendered to minimize or eliminate infestation of nonresidential buildings by vermin, insects, and other pests. Tax must be charged on the full or cost price of such services.

Here are examples of services that are subject to sales tax:

- Annual or periodic pest inspections.
- Bird proofing.
- Exterminating services.
- Fumigating services.
- Pest control in structures.
- Termite control.
- Soil treatment for termites or other pests performed before constructing a nonresidential building.
- Charges to a lessor of a nonresidential building for pest control services, even if the tenant or lessor is an exempt entity.

Purchases

Pest control service providers are considered the ultimate users or consumers of the tangible personal property they purchase and use in connection with their service, such as chemicals, insecticides, equipment, motor vehicles. Therefore, they are required to pay sales tax on such purchases.

Discretionary Sales Surtax

Some counties impose a discretionary sales surtax on sales that are subject to sales tax. The surtax rate is determined by the county in which the pest control service is performed. For more information, ask the Department for the *Discretionary Sales Surtax* brochure ([Form GT-800019](#)) and a list of surtax counties and rates ([Form D](#)). To obtain these and other forms, see "For Information and Forms."

What is Exempt?

The following services and sales are not taxable:

- Residential pest control services.
- Spraying of lawns, whether residential or nonresidential.
- Charges for pest control services provided at residential facilities that provide temporary or permanent residences, even though the rental, lease, letting, or licensing of such living accommodations may be taxable.
- Pest control services provided by employees to their employers. Rule 12A-1.0161(3), Florida Administrative Code, has more details. See "Reference Material."
- Pest control services provided to a utility shed located on the same property as a residential building if no commercial activity is carried on at the utility shed and the services are provided as part of the services to the residential building.
- Pest control services provided to aircraft, boats, motor vehicles, and other vehicles.
- Sales to nonprofit organizations that hold a current Florida *Consumer's Certificate of Exemption* and present a signed copy of the certificate to the seller at the time of purchase.

Who Must Register to Collect Tax?

If you sell taxable services, you must register as a dealer to collect and remit sales tax. You can register on the Department's Internet site; go to www.myflorida.com/dor and click on [e-Services](#). If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* ([Form DR-1](#)). Obtain Form DR-1 from your local DOR service center or one of the contacts listed in "Whom to Call."

After your registration application is approved, you will receive a *Certificate of Registration* (Form DR-1), an *Annual Resale Certificate* (Form DR-13), and your tax return forms. The *Annual Resale Certificate* may be used to purchase services tax-exempt that will be resold in your regular business operations. You must present a copy of your *Annual Resale Certificate* to the seller when the purchase is made.

Reference Material

Tax Laws

Call Taxpayer Services to request a copy of Rule 12A-1.009, F.A.C., *Receipts from Services Rendered . Pest Exterminators* and Rule 12A-1.0161, F.A.C., *Sales and Use Tax on Services; Sale for Resale*. Tax available on the Department's Internet site. Tax laws are also available in the [Florida Tax Law Library](#).

Brochures

The following brochures are available from your local Department of Revenue service center, the DOR Center, or Taxpayer Services:

- *Discretionary Sales Surtax*
- *Cleaning Services*
- *Commercial Real Property Rentals*

For Information and Forms

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday p.m., ET, at 800-352-3671, or call the service center nearest you.

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

To receive forms by mail:

- Order multiple copies of forms from our Internet site, *or*
- Mail **form requests** to:
Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-3761

Department of Revenue [service centers](#) host educational seminars about Florida's taxes. Visit our [Free](#) ' internet page to get a schedule of upcoming seminars and to register.