



# Sales and Use Tax for Interior Decorators and Interior Designers

GT-800052  
R. 11/22

This publication provides general information about Florida sales tax on sales by interior decorators and interior designers. The information provided does not cover every situation and is not intended to change the law or its meaning.

Interior decorators or interior designers that sell tangible personal property such as home décor or home furnishing must register with the Department of Revenue to collect, report, and remit Florida sales tax. To register or obtain information about registering, visit [floridarevenue.com/taxes/registration](https://floridarevenue.com/taxes/registration).

For general information about Florida sales and use tax, such as registering, calculating tax, and filing and paying tax, visit [floridarevenue.com/taxes/sut](https://floridarevenue.com/taxes/sut).

## Sales of Tangible Personal Property

Sales of tangible personal property are taxable unless an exemption or exclusion from tax applies. Interior decorators or interior designers that sell tangible personal property are required to charge state sales tax of 6% and any applicable discretionary sales surtax on the sales price of tangible personal property. For general information about discretionary sales surtax, see the *Discretionary Sales Surtax* brochure ([GT-800019](#)), available at [floridarevenue.com/forms](https://floridarevenue.com/forms) in the Discretionary Sales Surtax and Tourist Development Tax Rates section. The sales price includes services that are part of the sale of tangible personal property, even if the charge for the services is separately stated or itemized.

## Interior Design Services

Fees or charges by interior decorators or interior designers for design services that are part of the sale of tangible personal property are taxed as part of the sales price. See Rule 12A-1.001(2), Florida Administrative Code (F.A.C.), available at [flrules.org](https://flrules.org).

**Example:** A designer recommends and selects home décor for a client. The designer charges the client for the home décor and fees related to recommending and selecting the home décor. The fees are taxable as part of the sales price of the home décor.

## Installation Charges

Installation charges that are part of the sale of tangible personal property are taxed as part of the sales price. See Rule 12A-1.016, F.A.C., available at [flrules.org](https://flrules.org).

**Example:** A designer selects and installs (hangs) wall art (framed pictures) for a client. The designer charges the client for the wall art and fees for labor to install (hang) the wall art. The fees for installation are taxed as part of the sales price of the wall art.

## Sales for Resale

Interior decorators or interior designers can use their *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) to buy items that are for resale tax exempt. For more information, see the brochure *Florida Annual Resale Certificate for Sales Tax* ([GT-800060](#)). The brochure is available at [floridarevenue.com/forms](https://floridarevenue.com/forms) in the Sales and Use Tax section.

## Service-Only Transactions

A fee or charge by interior decorators or interior designers for design services only is not taxable when there is no sale of tangible personal property involved in the transaction (i.e., service-only transactions).

Examples of service-only transactions include:

- Designing of a decorative scheme.
- Advising clients.
- Recommending colors, paints, wallpaper, fabrics, brands, or supply sources.

## Samples

Paint color card samples, flooring and wall samples, fabric swatch samples, window covering samples, and similar samples are exempt from sales and use tax when:

- such samples serve no useful purpose other than as a comparison of color, texture, or design;
- are provided by the manufacturer to a dealer or ultimate consumer for no charge; and
- are given away by the dealer to the ultimate consumer for no charge.

## Improvements to Real Property

Improvements to real property (realty) include activities of:

- building;
- erecting;
- constructing;
- altering;
- improving;
- repairing; or
- maintaining real property.

In most instances, interior decorators or interior designers that contract to furnish and install tangible personal property that becomes a part of realty are the ultimate consumers of materials and supplies they use and must pay tax on their costs of those materials and supplies, unless they have entered into a retail sale plus installation contract. See Rule 12A-1.051, F.A.C., which governs the taxability of real property improvements, available at [flrules.org](http://flrules.org).

## Other Helpful Publications and Resources:

The following publications and others are available at [floridarevenue.com/forms](http://floridarevenue.com/forms):

- *Discretionary Sales Surtax* ([GT-800019](#))
- *Florida Sales and Use Tax* ([GT-800013](#))
- *Florida Annual Resale Certificate for Sales Tax* ([GT-800060](#))
- *Filing and Paying Taxes Electronically* ([GT-800001](#))
- *Florida eServices Calendar of Electronic Payment Deadlines* ([Form DR-659](#))
- *Sales and Use Tax on Building Contractors* ([GT-800007](#))

**Tax Laws** – Tax laws are available at [leg.state.fl.us](http://leg.state.fl.us); see Chapter 212, Florida Statutes, Tax on Sales, Use, and Other Transactions.

Rules referenced in this brochure and others are available at [flrules.org](http://flrules.org).

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

## Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).