



Sales and Use Tax on Detective, Burglar Protection, and Other Protection Services

This publication provides *general* information about Florida sales tax on charges for detective, burglar protection, and other protection services. The information provided does not cover every situation and is not intended to change the law or its meaning.

Detective, Burglar Protection, and Other Protection Services

Charges for detective, burglar protection, and other protection services identified in [NAICS](#) National Numbers 561611, 561612, 561613, and 561621 of the North American Industry Classification System (as published in 2007 by the Office of Management and Budget, Executive Office of the President) are taxable. See Rule 12A-1.0092, Florida Administrative Code (F.A.C.), available at firules.org.

Examples of taxable services are:

- Armored car services
- Bodyguard (personal protection) services
- Burglar alarm, fire alarm, or security system monitoring and maintenance
- Detective agency services
- Fingerprinting services
- Fire alarm monitoring and maintenance
- Guard dogs, detection dogs, and other dogs for protection or investigative services (not including training), with or without a handler
- Guard, patrol, and parking or other facility services
- Investigation services (except credit)
- Lie detection or polygraph services
- Missing person tracing services
- Passenger screening services
- Skip tracing services

See **Tax Information Publication # 23A01-16** or section 212.08, F.S., for information about the sales tax exemption for sales by a small private investigative agency.

Registration

Businesses or individuals selling detective, burglar protection, or other protection services are required to 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.

For general information about Florida sales and use tax, such as registration, calculating tax, and filing and paying tax, visit floridarevenue.com/taxes/sut.

Tax Rate

Florida's state sales tax rate of 6% plus any applicable discretionary sales surtax (local option tax) are required to be computed on the taxable sales price of the service. The discretionary sales surtax rate is based on the rate imposed in the county where the services are provided. For more information about discretionary sales surtax, see Rule Chapter 12A-15, F.A.C., available at firules.org.

Exemptions

- The sale of services is exempt from sales tax when the services are performed within Florida, but used outside Florida by the purchaser or when the purchaser's primary benefit of the services is outside Florida. (The seller must maintain a monthly log documenting any transaction where services are performed in this state but used by a purchaser outside this state.) See Rule 12A-1.0161(2)(c), F.A.C., available at firules.org.

- The sale of services for resale is exempt from sales tax when the sale is in compliance with Rules 12A-1.0161 and 12A-1.039, F.A.C., available at flrules.org.
- The sale of services to a governmental entity or nonprofit organization is exempt from sales tax when the governmental entity or nonprofit organization provides a current Florida *Consumer's Certificate of Exemption* (Form DR-14) and payment is made directly by the governmental entity or nonprofit organization. For more information, see Rule 12A-1.038, F.A.C., available at flrules.org.
- The sale of private investigation services by a small private investigative agency to a client is exempt from Florida sales tax. The exemption does not apply to the first calendar year a small private investigative agency conducts sales of private investigation services. See section 212.08, F.S., and [Tax Information Publication # 23A01-16](#) for more information on the exemption.

Taxable Purchases

Service providers are required to pay sales and use tax and any applicable discretionary sales surtax on any tangible personal property used in providing their services.

Other Helpful Publications and Resources

The following publications and others are available at floridarevenue.com/forms:

- *Business Owner's Guide* ([GT-300015](#))
- *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](#))

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms are available at floridarevenue.com/forms.

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

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