



Sales and Use Tax on Pest Control Services

This publication provides general information about Florida sales tax on charges for pest control services. The information provided does not cover every situation and is not intended to change the law or its meaning.

Taxable Pest Control Services

Nonresidential Pest Control Services

Charges for pest control services classified in **NAICS** National Number 561710 of the North American Industry Classification System (as published in 2007 by the Office of Management and Budget, Executive Office of the President) that are provided to **nonresidential buildings**, such as office buildings, warehouses, restaurants, and other commercial or industrial buildings are taxable.

Examples of taxable services are:

- Annual or periodic pest inspections
- Bird control or proofing
- Exterminating services
- Fumigating services
- Pest control
- Termite control
- Soil treatment for termites or other pests performed before constructing a nonresidential building.

Registration

Businesses or individuals selling nonresidential pest control 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

Charges for nonresidential pest control services are subject to Florida's state sales tax rate of 6% plus any applicable discretionary sales surtax (local option tax). 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, Florida Administrative Code (F.A.C.), available at flrules.org.

Exemptions

Sales for Resale

The sale of nonresidential pest control 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.

Sales to Governmental Entities and Nonprofits

The sale of nonresidential pest control services to a governmental entity or nonprofit organization is exempt from sales tax when the dealer is provided with 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. **Note:** The charge to a lessor of a nonresidential building for pest control services is taxable, even if the tenant or lessee is a tax-exempt entity.

Nontaxable Pest Control Services

Residential Pest Control Services

Charges for pest control services provided to a residential facility are not taxable. Residential facilities include multi-unit structures where each unit or accommodation is intended for use as a private temporary or permanent residence. Charges for pest control services provided to residential facilities that provide a private temporary or permanent residence are not taxable even if the rental, lease, letting, or licensing of such living accommodations is taxable. Commercial or industrial facilities are not residential facilities.

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

Other nontaxable pest control services include:

- Spraying of lawns, whether residential or nonresidential
- Pest control services provided to aircraft, boats, motor vehicles, and other vehicles

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](#))

Tax Laws – Tax laws are available at leg.state.fl.us.

Rules – The following rules are available at flrules.org:

- Rule 12A-1.009, F.A.C.
- Rule 12A-1.0161, F.A.C.
- Rule 12A-1.038, F.A.C.
- Rule 12A-1.039, F.A.C.
- Rule Chapter 12A-15, F.A.C.

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 representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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