



Sales and Use Tax on Insect or Pest Exterminator Services

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Tax Information for Residential and Nonresidential Exterminator Services

What Services are Taxable?

Nonresidential pest control services are subject to state sales tax, plus any applicable discretionary sales surtax. Nonresidential pest control services are services (not involving repair) enumerated in NAICS National Number 561710 of the North American Industry Classification System (as published in 2007) that are performed to reduce or eliminate any infestation of nonresidential buildings by vermin, insects, and other pests. You must charge tax on the total sales price of nonresidential pest control services.

Examples of services for nonresidential buildings that are subject to sales tax include:

- 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.
- Charges to a lessor of a nonresidential building for pest control services, even if the tenant or lessee is a tax-exempt entity.

What Purchases are Taxable?

Pest control service providers are the users or consumers of items purchased and used in connection with their service, such as chemicals, insecticides, equipment, or motor vehicles. Sales and use tax is due on the purchase of such items.

Discretionary Sales Surtax

Most counties have a discretionary sales surtax that is applicable to all transactions that are subject to sales and use tax. The surtax rate is based on the rate in the county where the taxable service is performed. Unlike sales of taxable tangible personal property, the \$5,000 surtax limitation does not apply to sales of taxable services. More information can be found on the application of surtax to various transactions by reviewing the Department's discretionary sales surtax brochure, Form GT-800019. Form DR-15DSS provides a list of Florida counties and their surtax rates. These documents are available in the "Forms and Publications" section of the Department's website: www.floridarevenue.com

What Services are Not Taxable?

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 offer temporary or permanent residences, even though the rental, lease, letting, or licensing of such living accommodations may be subject to tax.

- Pest control services provided by employees to their employers. Rule 12A-1.0161(3), Florida Administrative Code (F.A.C.), has more details. See "Reference Material."
- Pest control services provided to a utility shed located on the same property as a residential building, providing that no commercial activity goes on at the utility shed and the services are part of the pest control services provided to the residential building.
- Pest control services provided to aircraft, boats, motor vehicles, and other vehicles.
- Sales to nonprofit organizations that hold a current and valid Florida *Consumer's Certificate of Exemption* (Form DR-14) and provide a copy of their certificate to the seller at the time of purchase.

Residential facilities - Include multi-unit structures where each unit is intended for use as a temporary or permanent private residence. Residential facilities **do not include** facilities used for commercial or industrial purposes.

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

Who Must Register to Collect Tax?

If you sell taxable services, you must register as a dealer to collect and report sales tax. You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

When is Tax Due?

Returns and payments are due the first day of the month and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

Electronic Filing and Payment

We offer the use of our free and secure website to file and pay sales tax. You also have the option of buying software from a software vendor. For more information on electronic filing and payment options, visit our website.

You may voluntarily file and pay taxes electronically; however, if you pay \$20,000 or more in sales and use tax between July 1 and June 30 (the state fiscal year), you must use electronic funds transfer (EFT) for the next calendar year to pay your taxes.

If you make tax payments using electronic funds transfer (EFT), you must initiate electronic payments no later than 5:00 p.m., ET, on the business day before the 20th.

Penalty and Interest

Penalty – If you file your return or pay tax late, a late penalty of 10 percent of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete.

Interest – A floating rate of interest applies to underpayments and late payments of tax. Current and prior period interest rates are posted on our website.

Reference Material

Tax Laws – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Rule 12A-1.009, F.A.C., Receipts from Services Rendered by Insect or Pest Exterminators and Rule 12A-1.0161, F.A.C., Sales and Use Tax on Services; Sale for Resale.

Brochures – Download these brochures from our “Forms and Publications” page:

- *Florida’s Discretionary Sales Surtax (GT-800019)*
- *Sales and Use Tax on Cleaning Services (GT-800015)*
- *Sales and Use Tax on Commercial Real Property Rentals (GT-800016)*

Information, forms, and tutorials are available on our website: www.floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 800-352-3671, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, go to:

www.floridarevenue.com/taxes/Pages/servicecenters.aspx

For written replies to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: www.floridarevenue.com/dor/list/