



**QUESTION:** Whether Taxpayer's services, which include delivery and pickup of dumpsters, are nontaxable garbage/waste disposal services in Florida?

**RESPONSE:** Taxpayer's services, which include delivery and pickup of dumpsters, are garbage/waste disposal services, which are not subject to Florida sales and use tax.

September 26, 2025

[REDACTED]

Via Email: [REDACTED]

Re: Technical Assistance Advise ment – TAA #: 25A-006  
[REDACTED] ("Taxpayer")  
Sales and Use Tax – Nontaxable Services  
Section(s) 212.02, 212.05, 212.06 and 212.21, Florida Statutes - ("F.S.")  
Rule(s) 12A-1.071, Florida Administrative Code - ("F.A.C.")  
BP #: [REDACTED]

Dear [REDACTED]:

This is in response to your letter dated [REDACTED], requesting this Department's issuance of a Technical Assistance Advise ment ("TAA") pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11, F.A.C., regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

**REQUESTED ADVISEMENT**

Whether Taxpayer's services, which include delivery and pickup of dumpsters, are nontaxable garbage/waste disposal services in Florida?

### **FACTS**

Taxpayer states that it provides a dumpster delivery and pick-up service. Taxpayer uses a specially equipped International 4300 Truck to haul the dumpsters, as the dumpsters are proprietary containers that cannot be moved without the specialized truck. At the customer's request, Taxpayer transports the requested dumpster to the customer's requested drop-off site for the purpose of disposing of garbage, yard waste and debris and recyclable items. Although, the customer may suggest where the dumpster is placed, Taxpayer's driver makes the final decision, due to safety concerns.

The dumpster remains at the customer's drop-off site for a predetermined amount of time, during which the customer has no control over the dumpster, as the customer cannot move or relocate the dumpster. After the allotted time or at customer's request, Taxpayer picks-up and transports the dumpster to a landfill for disposal of the collected garbage or recyclable items.

Taxpayer submitted a copy of its "Customer Contract" and invoice # [REDACTED] – dated [REDACTED], reflecting Taxpayer's purchase of two (2) roll-off containers, which includes a charge for sales tax. Taxpayer charges a set price for its services, which include the dumpster and a set amount of tonnage. Customers are billed a pro-rated charge of \$75 per ton for any overages and a \$15 per diem rate for holding the dumpster up to three (3) days past the scheduled pick-up date. On day four (4), Taxpayer charges \$75 per day until the dumpster is picked up.

### **TAXPAYER'S POSITION**

Based on its research of providers of similar services, Taxpayer believes that its waste removal services, which include delivery and pickup of dumpsters, are not subject to sales and use tax.

### **LAW AND DISCUSSION**

Florida law provides that all sales of tangible personal property are subject to sales tax unless an exemption or exclusion from the tax applies. *See* ss. 212.05, 212.06 and 212.18, F.S. Tax is imposed on the sales price of each item or article of tangible personal property when sold at retail, unless specifically exempt. *See* ss. 212.05(1)(a)1.a. and 212.21(2), F.S. The term "sales price" means the total amount paid for tangible personal property, "including any services that are a part of the sale." Any transfer of title or possession, or both, lease, or rental, conditional or otherwise, of tangible personal property for a consideration, is a sale. *See* ss. 212.02(15)(a) and (16), F.S.

All leases of tangible personal property other than conditional-sale type leases are operating leases. It is not essential for a transfer of possession of tangible personal property to include the right to move the tangible personal property. *See* Rule 12A-1.071(1)(a), F.A.C. Transfer of possession with respect to an operating lease means that one of the following attributes of

tangible personal property ownership has been transferred: (1) Custody or possession of the property, actual or constructive; (2) The right to custody or possession of the property; or, (3) The right to use and control or direct the use of the property.... See Rule 12A-1.071(1)(b), F.A.C.

Rule 12A-1.071(9)(c) and (d), F.A.C., provides, in part:

(c) A transaction is not a lease if it is for the performance of a specific job in a manner to be determined by the owner or his operator.

(d) When the owner of equipment furnishes the operator and all operating supplies, and contracts for their use to perform certain work under his direction and according to his customer's specifications, and the customer does not take possession or have any direction or control over the physical operation, the contract constitutes a service transaction and not the rental of tangible personal property, and no tax is due on the transaction.

\* \* \*

While certain services are taxable under s. 212.05(1)(i), F.S., the charges for waste collection services, under North American Industry Classification System (NAICS) 56211/Waste Collection, which include collecting and hauling hazardous and nonhazardous waste and/or recyclable materials, are not subject to Florida sales and use tax.

Based upon the facts and documentation presented, Taxpayer charges a set fee for the drop-off and removal of dumpsters at the customer's requested drop-off site. Although no operator is provided while the dumpster is at customer's site, beyond ensuring that the dumpster is not overfilled, contents are acceptable and properly segregated, and scheduling for *early* pick-up, the customer does not take possession of or have any direction or control over the dumpster. After the allotted time or at customer's request, Taxpayer picks-up the dumpster for disposal.

In this case, Taxpayer delivers and picks-up the dumpster and disposes of the contents. The customer has no possession or control over the dumpster or disposal of the contents. Therefore, Taxpayer's charge to its customers is not for the rental of a dumpster, but for waste removal services, which are not subject to sales and use tax.

**CONCLUSION**

**QUESTION:** Whether Taxpayer's services, which include delivery and pickup of dumpsters, are nontaxable garbage/waste disposal services in Florida?

**RESPONSE:** Taxpayer's services, which include delivery and pickup of dumpsters, are garbage/waste disposal services, which are not subject to Florida sales and use tax.

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6701.

Sincerely,



Shundra McClean  
Tax Law Specialist  
Office of Technical Assistance

Record ID: 7001543724

### Office of Technical Assistance Satisfaction Survey

The Florida Department of Revenue invites you to complete the online Office of Technical Assistance Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's Office of Technical Assistance. To access the survey, place the following address in your browser's access bar:

<https://tadr.questionpro.com>

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7001543724

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at [douglas.charity@floridarevenue.com](mailto:douglas.charity@floridarevenue.com).

Thank you.