



# Sales and Use Tax on Cleaning Services

This publication provides *general* information about Florida sales tax on charges for cleaning services, such as janitorial, maid, and custodial services. The information provided does not cover every situation and is not intended to change the law or its meaning.

## Taxable Cleaning Services

### Nonresidential Cleaning Services

Charges for cleaning services classified in NAICS National Number 561720 of the North American Industry Classification System (as published in 2007 by the Office of Management and Budget, Executive Office of the President) provided to **nonresidential building interiors**, such as office buildings, warehouses, restaurants and other commercial or industrial buildings, are taxable.

Examples of nonresidential cleaning services are:

- Acoustical tile cleaning services
- Building cleaning services, interior
- Custodial services
- Deodorant servicing of restrooms
- Disinfecting services
- Floor waxing services
- Housekeeping (cleaning services)
- Janitorial services
- Maid services
- Maintenance of buildings (except repairs)
- Office cleaning services
- Restroom cleaning services
- Service station cleaning and degreasing services
- Venetian blind cleaning
- Washroom sanitation service
- Window cleaning (interior or exterior)

### Registration

Businesses or individuals selling nonresidential cleaning 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](http://floridarevenue.com/taxes/registration).

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

### Tax Rate

Charges for nonresidential cleaning 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](http://flrules.org).

### Exemptions

#### Sales for Resale

The sale of nonresidential cleaning 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](http://flrules.org).

## Sales to Governmental Entities and Nonprofits

The sale of nonresidential cleaning 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](http://flrules.org).

## Nontaxable Cleaning Services

### Residential Cleaning Services

Charges for cleaning **residential facilities** 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. 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 timeshare units
- beach cottages
- nursing homes
- mobile home parks
- the common areas of the above-mentioned residential facilities

Charges for cleaning 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.

**NOTE:** Mandatory charges, such as cleaning fees, required to be paid by a guest or tenant for the right to use the transient accommodations are part of the rental charge and taxable. For more information, see Rule 12A-1.061, F.A.C., available at [flrules.org](http://flrules.org).

**Example:** Rosie rents her beach house to the Smith family for three months. Rosie requires all tenants to pay a mandatory cleaning fee. Rosie hires ABC Cleaning Services to clean the beach house. Although Rosie's rental to the Smith family is taxable, the cleaning charge to Rosie for cleaning the beach house is not taxable because the charge to Rosie is for cleaning a residential facility. However, the mandatory cleaning fee Rosie charges the Smith family is part of the rental charge, which is taxable.

Other nontaxable cleaning services include:

- Carpet cleaning
- Pressure washing the exterior of a building or the exterior parking lot structure or a parking lot are not taxable cleaning services.

### Purchases of Cleaning Supplies

Cleaning service providers are required to pay sales and use tax and any applicable discretionary sales surtax on equipment, cleaning products, disinfectants, deodorizers, and other items or supplies used or consumed in providing cleaning services.

## Other Helpful Publications and Resources

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

- *Business Owner's Guide* ([GT-300015](#))
- *Discretionary Sales Surtax* ([GT-800019](#))
- *Florida Sales and Use Tax* ([GT-800013](#))

- *Sales and Use Tax on Rental of Living or Sleeping Accommodations* (**GT-800034**)
- *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**)

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

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