

REG-1-098, Building Cleaning and Maintenance

098.01 Gross receipts from building cleaning and maintenance services are taxable.

098.02 Building cleaning and maintenance services include both interior and exterior cleaning of commercial and residential buildings, homes, apartments, outbuildings, and agricultural buildings.

098.03 Building cleaning and maintenance services include:

098.03A Cleaning and maintenance of tangible personal property located in a building, and fixtures or any property annexed to real estate that is attached to, is a part of, or is enclosed in, a building; and

098.03B Cleaning and maintenance services performed after fires, floods, or other natural disasters.

098.04 Building cleaning and maintenance services do not include:

098.04A Repairs to fixtures or property annexed to real estate; (See Reg-1-017 for the taxation of repairs to fixtures or annexed property.)

098.04B Cleaning of annexed property that is not attached to, a part of, or enclosed in, a building.

098.05 Service contracts that provide for building cleaning or maintenance service are taxable. (Reg-1-074, Warranties and Guarantees.)

098.06 Charges to property owners by property management companies that include building cleaning and maintenance services as a part of their management services are not taxable. Any additional charges to the property owner for building cleaning and maintenance services are taxable. Property management companies are the consumers of building cleaning and maintenance services they purchase for buildings they manage.

098.07 A building cleaning and maintenance service provider must pay sales or use tax on all purchases of materials, equipment, and supplies, including trash can liners, paper products, soap, and waxes, used to provide his or her cleaning and maintenance services.

098.08 Buildings and fixtures are defined in Reg-1-017, Contractors.

(Section 77-2702.07, R.R.S. 2003. October 1, 2003.)