

Sec. 12-407(2)(i)(Y)-1. Janitorial services

(a) Definition.

(1) The term “janitorial services” means cleaning the interior or exterior of buildings, structures or dwellings, whether or not industrial, commercial or income-producing real property, or the contents thereof. Such services are of the type rendered by a janitor in the regular course of duty, and may be rendered alone or in conjunction with other services. Janitorial services are rendered either on a scheduled, periodic basis or only on a single occasion, such as to a site upon completion of construction or renovation. By way of example and not limitation, the term “janitorial services” includes floor, wall, ceiling and woodwork cleaning; carpet and upholstery cleaning; disinfecting and cleaning of restrooms; waxing and polishing of furniture; dusting and vacuuming; and emptying wastebaskets.

(2) (A) Janitorial services provided on a “casual sale” basis are not taxable. For purposes of this section, a “casual sale” means providing janitorial services to three or fewer residences per year by an individual who is not otherwise engaged in the trade or business of providing such services.

(B) Because the definition of “sale” and “selling” in section 12-407(2)(i) of the general statutes excludes services rendered by an employee for his employer, the term “janitorial services” does not include the direct employment of a janitor, housekeeper or maid in a residential dwelling by the resident, or a janitor or custodian in a commercial building by a business, as employees of a property owner, where the employee does not receive any consideration from the property owner other than a regular salary or wages.

(b) **Purchases by service providers.** Because providers of janitorial services are considered the consumers of supplies that are used by them in providing their services, sales to a janitorial service provider of tangible personal property that such provider uses in rendering janitorial services are retail sales and are taxable.

(c) **Where janitorial services are considered to be rendered.** Janitorial services are considered to be rendered at the location of the real property affected. If janitorial services are rendered at real property located within Connecticut, such services shall be taxable, notwithstanding the fact that the materials consumed in rendering such services were purchased outside Connecticut, the contract for services was negotiated or executed outside Connecticut, the bill or invoice for such services is mailed to or from an address outside Connecticut.

(Adopted effective April 7, 1999)