

*Regulations of Connecticut State Agencies*

TITLE 12. Taxation

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*Agency*

**Department of Revenue Services**

*Subject*

**Enumerated Services**

*Section*

**§ 12-407(2)(i)(X)-1**

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Sec. 12-407(2)(i)(X)-1. Maintenance services

**Enumerated Services**

**Sec. 12-407(2)(i)(X)-1. Maintenance services**

**(a) Definition.**

(1) The term “maintenance services” means attending to the upkeep of, caring for or cleaning the exterior or interior of buildings, dwellings, structures and grounds located on any kind of real property. Such services are necessary to sustain or support safe, efficient, continuous use or to keep the real property in good working order by preventing its decline, failure, lapse or deterioration. By way of example and not limitation, the term “maintenance services” includes house washing, cleaning gutters, chimney sweeping, snow removal, driveway sealing, awning services and pond dredging.

(2) (A) Maintenance services provided on a “casual sale” basis are not taxable. For purposes of this section, a “casual sale” means providing maintenance 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 “maintenance services” does not include the direct employment of a caretaker or maintenance crew 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 maintenance services are considered the consumer of supplies that are used by them in providing their services, sales to a maintenance service provider of tangible personal property that such provider uses in rendering maintenance services are retail sales and are taxable.

(c) **Where maintenance services are considered to be rendered.** Maintenance services are considered to be rendered at the location of the real property affected. If maintenance 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, or the purchaser of such services is a nonresident.

(Adopted effective April 7, 1999)