

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

Subject

Enumerated Services

Section

§ 12-407(2)(i)(Z)-1

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Sec. 12-407(2)(i)(Z)-1. Exterminating services

Enumerated Services

Sec. 12-407(2)(i)(Z)-1. Exterminating services

(a) **Definition.** The term “exterminating services” means eradicating or expelling termites or other insects, birds, rodents and other pests, and includes the inspection and evaluation by a retailer of exterminating services of the nature and extent of an infestation, if any, but excluding the live trapping of noninsect pests for later release. Such services are generally rendered to buildings, structures or dwellings located on any kind of real property, but may also be rendered to tangible personal property, such as vessels, aircraft, trailers or railroad cars.

(b) **Purchases by service providers.** Because providers of exterminating services are considered the consumers of supplies used in providing their services, sales to an exterminating service provider of equipment and supplies that such provider uses in rendering exterminating services are retail sales and are subject to tax.

(c) **Where exterminating services are considered to be rendered.**

(1) A sale of exterminating services rendered with respect to real property shall be treated as having occurred at the location of such real property. If exterminating 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.

(2) (A) A sale of exterminating services rendered with respect to tangible personal property shall be treated as having occurred where such property is located. If the location where exterminating services are rendered is within Connecticut, the sale of such services shall be treated as having occurred within Connecticut, and the 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. An exception to this rule is when a Connecticut exterminator picks up, or is shipped, from outside Connecticut an item of tangible personal property with respect to which exterminating services are to be rendered, renders such services in Connecticut, and then delivers the tangible personal property or ships it to the customer at an out-of-state location; in such cases, the exterminating service shall be deemed to have been rendered outside Connecticut.

(d) If exterminating services are rendered out-of-state with respect to tangible personal property, the purchaser of those services shall pay Connecticut use tax thereon if the item with respect to which the services were rendered is intended to be used and is used within Connecticut.

(Adopted effective April 7, 1999)