

Sec. 12-407(2)(i)(AA)-1. Swimming pool cleaning and maintenance services

(a) **Definition.** The term “swimming pool cleaning and maintenance services” means cleaning, caring for and attending to the upkeep of swimming pools, irrespective of the type of real property on which a swimming pool is located or whether the pool is aboveground or in-ground. Such services are of the type typically rendered by a swimming pool cleaning and maintenance service provider in the regular course of duty or in conjunction with other services. By way of example and not limitation, the term “swimming pool cleaning and maintenance services” includes adding chlorine and other chemicals to pools, vacuuming pools, winterizing pools, and opening pools for the season. The term “swimming pool cleaning and maintenance services” does not include the construction, installation or repair of swimming pools, pumps or filtration systems; however, repair services rendered to in-ground pools located on industrial, commercial or income-producing real property are services to real property under subparagraph (I) (services to industrial, commercial and income-producing real property) of section 12-407(2)(i) of the general statutes, and repair services rendered to aboveground pools located on any real property may be services to tangible personal property under subparagraph (DD) of said section. See also subparagraph (Q) of section 12-407(2)(i) of the general statutes (repair services to any electrical or electronic device) with respect to repair services rendered to any swimming pool pump.

(b) **Installation and repair of in-ground pools.**

(1) The term “in-ground pool” means a pool that is built into the ground or other real property. The installation of in-ground pools onto any kind of real property is considered new construction, and the services rendered in such installation are not taxable. Because persons installing in-ground pools are considered the consumers of supplies used in providing their services, sales to them of tangible personal property are retail sales and are taxable.

(2) Repairs to the structure of in-ground pools, such as patching or replacing a liner or repairing the underground portion of the filtration system, are considered services to real property. Such services are taxable only when rendered to a pool located on industrial, commercial or income-producing real property.

(3) Repairs to any swimming pool pump or to the portion of a filtration system located above the ground are considered services enumerated under subparagraph (Q) (repair services to electrical or electronic devices) or subparagraph (DD) (repair services to any item of tangible personal property) of section 12-407(2)(i) of the general statutes.

(c) **Installation and repair of aboveground pools.**

(1) Sales of aboveground pool kits are retail sales and are taxable. The charge for the installation labor is excludable from tax if separately stated from the sales price of the pool kit on the bill to the customer.

(2) Repairs to the structure, pump or filtration system of an aboveground pool are considered services enumerated under subparagraph (Q) (repair services to electrical or electronic devices) or subparagraph (DD) (repair services to any item of tangible personal property) of section 12-407(2)(i) of the general statutes.

(d) **Purchases by service providers.** Because providers of swimming pool cleaning and maintenance services are considered the consumers of supplies used in providing their services, sales to a swimming pool cleaning and maintenance service provider of tangible

personal property that such provider uses in providing such services are retail sales and are taxable.

(e) **Where swimming pool cleaning and maintenance services are considered to be rendered.** Swimming pool cleaning and maintenance services are considered to be rendered at the location of the pool affected. If swimming pool cleaning and maintenance services are rendered to a pool 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)