

Sec. 12-407(2)(i)(Q)-1. Electrical and electronic repair services

(a) Definitions.

(1) The term “electrical repair services” means the services of mending or bringing back to working order items of tangible personal property if such items are powered by electric current, including but not limited to air conditioners (central or window units), appliances (such as refrigerators, microwave ovens, toaster ovens and washing machines), audiovisual equipment (such as video cassette recorders, camcorders, laser disc players, tape recorders and compact disc players) and office equipment (such as typewriters and photocopiers) that were broken, damaged, malfunctioning or defective. The term “electrical repair services” does not include the services of repairing electrical wiring (when installed behind a wall), outlets, fixtures, or switches in buildings, structures or dwellings (see, however, section 12-407(2)(i)(I) of the general statutes, services to industrial, commercial or income-producing real property, and any regulations thereunder). (See also Conn. Agencies Regs. § 12-407(2)(i)(O)-1, radio and television repair services and Conn. Agencies Regs. § 12-407(2)(i)(DD)-1, repair or maintenance services to tangible personal property, and, with respect to alarm systems, section 12-407(2)(i)(D) of the general statutes, private investigation, protection, patrol work, watchman and armored car services.)

(2) Electronic repair services. The term “electronic repair services” means the services of installing semiconductors or repairing machinery or equipment that functions mainly through the use of semiconductors, such as computers and computerized equipment. The term “electronic repair services” does not include the services of repairing electrical wiring (when installed behind a wall), outlets, fixtures or switches in buildings, structures or dwellings (see, however, section 12-407(2)(i)(I) of the general statutes, services to industrial, commercial or income-producing real property, and any regulations thereunder). (See also Conn. Agencies Regs. § 12-407(2)(i)(O)-1, radio and television repair services and Conn. Agencies Regs. § 12-407(2)(i)(DD)-1, repair or maintenance services to tangible personal property.)

(3) An “integral part” means a part, such as a circuit board, heating element, control panel, or gear, that retains its separate identity even after being incorporated into repaired equipment. The term “integral part” does not include materials, such as lubricants, coolant, glue, solder and wire, that do not retain their separate identity after being used to repair devices, but are consumed by such service provider in repairing electrical or electronic devices.

(b) Charges made by providers of electrical and electronic repair services.

(1) Providers of electrical and electronic repair services shall separately state the charge attributable to the sale of integral parts and the charge attributable to rendering electrical and electronic repair services on the bill to the customer. Any fees, such as “service call” charges, minimum charges, hourly or flat rates, mileage charges, or pickup or delivery charges, are taxable as charges for electrical and electronic repair services.

(2) The fact that tangible personal property was exempt from tax when it was purchased by a recipient of electrical or electronic repair services does not mean that repair services rendered to it are not taxable. Thus, for example, repair services to a manufacturing machine are taxable, even though the purchase of the machine or repair or replacement parts therefor was exempt under section 12-412(34) of the general statutes.

(c) **Purchases by service providers.** Sales of repair parts to a provider of electrical or electronic repair services who uses those parts in repairing electrical and electronic devices are sales for resale to such provider if, when used, such parts become an integral part of such repaired devices. Since providers of electrical and electronic repair services are considered to be the consumers of supplies used in rendering their services, sales of tangible personal property, other than integral parts, to an electrical and electronic repair service provider who uses such property in repairing electrical and electronic devices are retail sales and are taxable.

(d) Retailers of tangible personal property who purchase electrical or electronic repair services for tangible personal property that such retailers are holding for sale, lease or rental in the normal course of business may purchase the repair services and the integral parts, as described in this section, on resale.

(e) See Conn. Agencies Regs. § 12-407(2)(i)(DD)-1 for rules regarding the taxation of electrical or electronic repair services rendered under maintenance, repair or warranty contracts.

(f) **Where electrical or electronic repair services are deemed to be rendered.**

(1) Electrical or electronic repair services shall be taxable if the repairs to the electrical or electronic device are made in Connecticut. If the repairs are made within Connecticut, the sale of electrical or electronic repair 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, some of the work with respect to such services is performed for the repairer outside Connecticut, the bill or invoice for the services is mailed to or from an address outside Connecticut, or the purchaser of the services is a nonresident. However, when a Connecticut repairer picks up an electrical or electronic device from outside Connecticut, or a electrical or electronic device is shipped from outside Connecticut to the repairer in Connecticut, the device is repaired in Connecticut, and then the electrical or electronic device is delivered or shipped to the customer at an out-of-state location, the repair services, and any integral parts sold therewith, are not taxable in Connecticut.

(2) Persons purchasing electrical and electronic repair services from out-of-state retailers shall pay Connecticut use tax on such purchases if the item being repaired is intended for use and is used within Connecticut.

(Adopted effective April 7, 1999)