

**Florida Department of Revenue
Tax Information Publication**

TIP 03A01-17

Date Issued: Oct 31, 2003

**CARPET, RUG, FURNITURE, AND UPHOLSTERY CLEANING
WHEN PROTECTOR OR DEODORIZER IS APPLIED
IS TAXABLE**

This Tax Information Publication provides guidance on the application of sales and use tax to dealers who, in addition to cleaning, apply protector or deodorizer to carpets or rugs that are considered tangible personal property, to furniture, or to upholstery. This guidance does not apply when protector or deodorizer is applied to carpeting installed with tacks, glue, or by other permanent means.

When dealers apply protector or deodorizer to carpets or rugs that are considered tangible personal property, to furniture, or to upholstery, the transaction is subject to tax because it involves the sale of tangible personal property. The entire charge for cleaning and applying protector or deodorant is taxable, regardless of whether the charges are separately stated. The charge for cleaning service alone, where protector or deodorizer is not applied, is not subject to tax.

The sale of tangible personal property in Florida is taxable at the rate of six percent (6%) of the sales price, plus any applicable local discretionary sales surtax. When labor and materials are used to alter, remodel, maintain, adjust, or repair tangible personal property, the taxable sales price includes the charges for both the labor and the materials. Cleaning and applying deodorant or protector involves the use of both labor and materials to alter, remodel, maintain, adjust, or repair tangible personal property; so the charges for cleaning and for applying the protector or deodorizer are subject to tax.

When a dealer purchases protector or deodorizer, which becomes

incorporated into and a part of the carpet, rug, furniture, or upholstery, the purchase is not taxable to the dealer (the dealer must extend a copy of its Annual Resale Certificate, form DR-13, to the vendor). The purchase of machinery and equipment, parts and accessories, soaps, brushes, and other supplies for cleaning is taxable to the dealer. Dealers providing both exempt cleaning services and taxable cleaning and application of protector or deodorizer are required to maintain documentation to distinguish between taxable and nontaxable transactions.

References: Sections 212.02 and 212.05, Florida Statutes; Rule 12A-1.006, Florida Administrative Code.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.