

**New York State Department of Taxation and Finance
Office of Counsel**

TSB-A-18(4)S
Sales Tax
August 20, 2018

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION PETITION NO. S180725A

The Department of Taxation and Finance received a Petition for an Advisory Opinion from [REDACTED] (“Petitioner”). Petitioner asks whether sales tax applies to his services of carpet cleaning, furniture cleaning, wood floor refinishing, and floor stripping and waxing.

We conclude that Petitioner’s carpet cleaning services and the services of cleaning upholstered furniture are exempt from sales tax, but other cleaning services and floor refinishing, stripping and waxing services are subject to sales tax.

Facts

Petitioner provides the services of carpet cleaning, furniture cleaning, wood floor refinishing, and floor stripping and waxing.

Analysis

Maintaining, servicing and repairing tangible personal property and real property generally are subject to sales tax. *See* Tax Law §1105 (c)(3) and (5). Tax Law §1105(c)(3)(ii) excludes the services of laundering and dry cleaning. The Department has interpreted this exclusion to include the services of cleaning rugs, wall-to-wall carpeting, draperies and upholstery. *See* TSB-A-08(8)S; TSB-A-94(8)S; TSB-A-87(42)S; TB-ST-740.

Petitioner’s carpet cleaning services and the service of cleaning upholstered furniture are within this exclusion and are not subject to sales tax if the charge for those services are separately stated from other services and the separately-stated charge for cleaning carpets or upholstered furniture is reasonable in relation to the overall charge. The service of cleaning non-upholstered furniture is a taxable service to tangible personal property. *See* Tax Law §1105 (c)(3). Petitioner’s wood floor refinishing service and floor stripping and waxing services are subject to sales tax as the services of maintaining real property. *See* Tax Law §1105 (c)(5); TB-ST-740; Publication 862, *Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property* (repair, maintenance or partial replacement of flooring and cleaning,

stripping, sanding, waterproofing, painting, staining, varnishing and waxing existing floors are subject to sales tax).

DATED: August 20, 2018

/S/

DEBORAH R. LIEBMAN

Deputy Counsel

NOTE: An Advisory Opinion is issued at the request of a person or entity. It is limited to the facts set forth therein and is binding on the Department only with respect to the person or entity to whom it is issued and only if the person or entity fully and accurately describes all relevant facts. An Advisory Opinion is based on the law, regulations, and Department policies in effect as of the date the Opinion is issued or for the specific time period at issue in the Opinion. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

