

TABLE OF CONTENTS

Enumerated Services

Window cleaning services 12-407(2)(i)(W)-1

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Sec. 12-407(2)(i)(W)-1. Window cleaning services

(a) **Definition.** The term “window cleaning services” means cleaning windows and exterior and interior glass, when rendered to any real property, whether it is new or existing real property and whether or not it is industrial, commercial or income-producing real property.

(b) **Purchases by service providers.** Because window cleaning service providers are considered to be the consumers of supplies that are used by them in providing their services, sales to a provider of window cleaning services of tangible personal property used in rendering such services are retail sales and are subject to tax.

(c) **Where window cleaning services are deemed to be rendered.** Window cleaning services are deemed to be rendered at the location of the real property affected. If window cleaning 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.

(Adopted effective April 7, 1999)