

Janitorial and other cleaning services

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This guide explains how janitorial and cleaning services are taxed in Washington.

Common janitorial services

Common janitorial services

When you perform “janitorial services” that are regularly and normally performed by a commercial janitorial business, the income is subject to service and other activities business and occupation (B&O) tax. Retailing B&O and retail sales tax does not apply.

Examples of “janitorial services” include:

- Cleaning of interior and exterior window surfaces.
- Cleaning and waxing floors.
- Cleaning of interior walls and woodwork.
- Cleaning in place of rugs, drapes and upholstery.
- Dusting.
- Disposing trash.

Anything outside of these services are considered [specialized or non-repetitive cleaning services](#) and subject to retailing B&O and retail sales tax.

Purchases of cleaning products

Janitorial businesses must pay sales tax on all the products and tools purchased for cleaning services. If your vendor does not charge you sales tax, then you must report use tax on your excise tax return.

If you sell supplies to your customers, such as toilet paper, cleaning solution, etc., you may use a [reseller permit](#) or take the [taxable amount for tax paid at source deduction](#) only for the amount that you sold.

[WAC 458-20-172](#) – Clearing land, moving earth, cleaning, fumigating, razing or moving existing buildings, and janitorial services.

Construction cleanup services

Construction cleanup services

Construction cleanup services are taxable depending on the type of construction work being done.

Custom construction

Custom prime contracting occurs when a contractor is hired by a landowner (or a person having the rights of ownership, such as a lessee or easement holder) to complete an entire construction project. The custom prime contractor may perform all or a portion of the construction or hire subcontractors to perform all or a portion of

the work. Custom prime contractors must charge the landowner retailing business and occupation (B&O) tax and retail sales tax.

If a custom contractor provides a reseller permit to a subcontractor, charges for construction cleanup services are subject to the wholesaling B&O tax. Retail sales tax does not apply under these circumstances.

Speculative building

Speculative building occurs when a person makes improvements on land they own (or has the rights of ownership to).

Charges for construction cleanup services performed for a speculative builder are subject to retailing B&O tax and retail sales tax. A speculative builder cannot use a reseller permit for construction cleanup services.

Janitorial services

The recurring cleanup services that take place **after** construction cleanup has been performed generally fall within the definition of janitorial services. Janitorial services only maintain the existing condition of the newly constructed or remodeled home/building. Janitorial services do not generally improve or repair a structure. The charges for janitorial services are subject to service and other activities B&O tax and are not subject to retail sales tax.

Purchases of cleaning products

Janitorial businesses must pay sales tax on all the products and tools that you buy for your cleaning services. If your vendor does not charge you sales tax, then you must report use tax on your excise tax return.

[WAC 458-20-172](#) – Clearing land, moving earth, cleaning, fumigating, razing or moving existing buildings, and janitorial services.

[Construction Tax Guide](#)

Foreclosed property cleanup

Foreclosed property cleanup

When you perform cleanup services on properties for consumers (e.g., for banks, realtors, or investors), on a foreclosed property, these services are considered special cleanup jobs.

Special cleanup jobs include, but are not limited to:

- Removing personal property and debris.
- Wiping down or replacing fixtures.
- Vacuuming.
- Mopping.
- Disinfecting.
- Repairing plaster or drywall.
- Painting.
- Pressure washing.
- Roof and gutter cleaning.

These types of cleanup services are generally subject to retailing business and occupation (B&O) tax and retail sales tax. They do not qualify as “janitorial services” because they go beyond the typical cleaning and caretaking tasks that janitorial businesses usually provide.

Trash and/or refuse disposal

When you dispose of trash and/or refuse as part of a special cleanup job, you will need to pay solid waste tax to the landfill or transfer station.

If you only pick up trash or refuse that is ready to be disposed of, but do not provide any cleaning services, then you must collect solid waste tax from the customer. You do not pay the solid waste tax to the landfill or transfer station. Instead, you need to report and pay solid waste tax on your excise tax return. For further information, see our [solid waste collection/disposal, hazardous waste, and recycling businesses guide](#).

Equipment, tools, and supplies

You must pay retail sales tax when you buy equipment, tools, and supplies for your janitorial businesses. If the seller does not collect retail sales tax, then you owe use tax on the items purchased. Use tax is reported on the excise tax return.

Purchases of cleaning products

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Financial businesses, property managers and real estate brokers

If you hire someone to perform the cleanup activities discussed above and that person does not collect sales tax, you must report and pay use tax on those payments. If you are not a registered business, you will file a [Consumer Use Tax Return](#) to report the use tax. Filing a consumer use tax return online through My DOR is the fastest way to report your use tax.

Services for properties owned by Fannie Mae and Freddie Mac

Contractors constructing, repairing, decorating, or improving buildings or other structures owned by the Federal National Mortgage Association (Fannie Mae) or the Federal Home Loan Mortgage Corporation (Freddie Mac) are engaged in government contracting. This is true whether there is a property manager or real estate agent acting on behalf of these agencies in hiring the contractor.

Retail sales tax will not apply on these charges. Instead, the contractor performing this work will report their income under the government contracting B&O tax classification. Government contractors owe sales tax or use tax on any materials attached or incorporated into the buildings or structures. For more information, please view the page on [government contracting](#) in our [Construction Tax Guide](#).

Charges for retail services such as lawn mowing and trimming are subject to retailing B&O tax. However, they are exempt from retail sales tax when these services are performed for property owned by Fannie Mae or Freddie Mac. If you are hired as a subcontractor, the income would be subject to wholesaling B&O tax. For more information regarding these types of activities, see our [Landscapers Guide](#).

[WAC 458-20-17001](#) – Government contracting—Construction, installations, or improvements to government real property

[WAC 458-20-226](#) – Landscape and horticultural services

Personal property tax

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Personal property tax

Everyone who uses personal property in a business must complete a personal property tax listing form. This listing must be filed with your county assessor's office by April 30 of each year. Examples of personal property used in conducting business include, but are not limited to:

- Machinery and equipment.
- Computer hardware and software.
- Furniture and fixtures.
- Tools.
- Supplies.

For more information, please view our [property tax](#), [property tax brochure](#), and [how my business property is valued](#) pages.

Specialized cleaning services

Specialized cleaning services

Specialized or non-repetitive cleaning services are considered a retail sale. They are subject to Retailing business and occupation (B&O) tax and you must collect retail sales tax.

Examples include:

- [Construction cleanup](#) (except when performed for a custom contractor providing a reseller permit).
- Natural flood or leaking appliance water or moisture removal.
- Specialty cleaning or resealing of grout or tile.
- Mold abatement.
- Hood cleaning.
- Tap cleaning.
- Drain clog cleaning.
- Deep fryer oil filtration/cleaning.
- Duct cleaning.
- Fire damage cleanup.
- Smoke smell removal.
- Hoarder cleanup.
- Crime scene, biohazard, hazmat, asbestos, cleanup.
- Cleaning fish tanks.
- Indoor/outdoor hot tub or pool cleaning and chemical maintenance.
- Exterior cleaning of a building.

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