

Exterior cleaning of windows and walls

Q: Is the exterior washing of windows a janitorial service?

A: Yes. Both the interior and exterior window washing are considered to be janitorial services when they are not part of a special clean up job such as clean up after construction. Therefore, retail sales tax is not collected on the charges for washing windows. The contractor owes B&O tax under the Service and Other Activities classification on the gross income from these services.

WAC 458-20-172 provides:

"The term 'janitorial services' includes activities performed regularly and normally by commercial janitor service businesses. Generally, these activities include the washing of interior and exterior window surfaces..."

Q: Is the exterior cleaning of the walls of a building a janitorial service?

A: No. The cleaning of the exterior walls of buildings is not a janitorial service. Therefore, retail sales tax must be collected on these charges and the contractor owes B&O tax under the Retailing classification. WAC 458-20-172 goes on to provide:

"The term 'janitorial services' does not include, among others, cleaning the exterior walls of buildings..."



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