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Enumerated Services

Sec. 12-407(2)(i)(M)-1. Repair services to motor vehicles

(a) Definitions.

(1) The term “motor vehicle repair services” means the services of mending or bringing back to working order the body or any operating parts of a motor vehicle that was broken, damaged, malfunctioning or defective. The term “motor vehicle repair services” also includes the services of restoring, rebuilding or replacing any motor, engine, working parts, accessories, body or interior of the motor vehicle. The term “motor vehicle repair services” also includes all maintenance services that keep a motor vehicle in good working order by preventing its decline, failure, lapse or deterioration, including but not limited to replacing vehicle fluids (e.g., oil or coolant), lubricating the chassis, diagnostic testing, replacing spark plugs and filters, rotating tires, recharging the air conditioning system, rustproofing, painting or repainting, and applying fabric protection or paint sealant. The term “motor vehicle repair services” does not include the service of installing new parts or accessories that are not replacements for existing parts or accessories (e.g., customizing) or the service of towing or storing a motor vehicle.

(2) The term “motor vehicle” has the meaning ascribed to it in section 14-1(a)(47) of the general statutes, as from time to time amended.

(3)(A) An “integral part” means a part, such as an air or oil filter, alternator, battery, belt, hose, muffler, spark plug, tire or windshield wiper blade, that retains its separate identity even after being incorporated into a repaired motor vehicle.

(B) The term “integral part” does not include materials that do not retain their separate identity after being used to repair a motor vehicle, but are consumed by the service provider in repairing the motor vehicle, such as abrasives (e.g., sandpaper, emery paper and grinding wheels), acetylene, acrylic finishes, applicators, body putty, body work tools, brushes, cleaners, compound pads, drop cloths, enamels, flux, hand cleansers, lacquers, lead, masking tape, masking paper, mechanics’ tools, metal conditioners, oxygen, paint, painting tools, plastic filler, polishing and buffing pads, primers, removers (liquid and paste), resins (e.g., epoxy, polyester, fiberglass cloth and fiberglass matting), rollers, rubbing compound, rustproofing liquid, sealants, shellacs, solder, spray guns, stain, stencils, strainers, thinners and solvents, undercoating, varnish, waxes, welding rods and disposable or reusable wipes.

(b) **Charges made by service provider.** (1) Motor vehicle repair service providers shall separately state the charge that is attributable to the sale of integral parts and the charge that is attributable to the rendering of motor vehicle repair services on the bill to the customer. Charges for parts and motor vehicle repair services are taxable even when paid for by an insurance company, auto club or other third party on behalf of the customer.

(2) The fact that a motor vehicle was exempt from tax when a recipient of motor vehicle repair services purchased it does not mean that repair services rendered to it are not taxable. Thus, for example, repair services to a truck used exclusively in agricultural production are taxable, even though the purchase of the truck was exempt under section 12-412(63) of the general statutes.

(c) **Taxability of items used in rendering motor vehicle repair services.** (1) Sales of repair parts to a service provider who uses the parts in rendering motor vehicle repair services are sales for resale to such provider if, when used, such parts or materials become an integral part of the motor vehicle.

(2) Providers of motor vehicle repair services may purchase certain materials on resale where such property is purchased solely for a particular customer, as long

as the charge for such materials will be separately stated on the bill to the customer and tax collected thereon. Examples of such materials include acrylic finishes, enamels, lacquers and paint.

(3) Since providers of motor vehicle repair services are considered to be consumers of supplies used in rendering their services, sales of tangible personal property, other than integral parts, to a motor vehicle repair services provider that uses such property in repairing, restoring, rebuilding, replacing parts of or maintaining motor vehicles are retail sales to such provider and are subject to tax.

(4)(A) Providers of motor vehicle repair services may purchase motor vehicle repair services on a resale basis (see Conn. Agencies Regs. § 12-407(2)(i)-1 for rules regarding the resale of services).

(B) Retailers of motor vehicles who purchase motor vehicle repair services for motor vehicles that such retailers are holding for sale, lease or rental in the normal course of business may purchase the motor vehicle repair services and the integral parts, as provided in this subsection, on resale.

(d) **Motor vehicle repair services rendered under maintenance, repair or warranty contract.** See Conn. Agencies Regs. § 12-407(2)(i)(DD)-1 for rules regarding the taxation of motor vehicle repair services rendered under maintenance, repair or warranty contracts.

(e) **Where motor vehicle repair services are deemed to be rendered.** (1) Motor vehicle repair services shall be taxable if the repairs to the motor vehicle are made in Connecticut. If the repairs are made within Connecticut, the sale of motor vehicle repair 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, some of the work with respect to such services is performed for the motor vehicle repairer outside Connecticut, or the purchaser of the services is a nonresident. However, when a Connecticut motor vehicle repairer picks up a motor vehicle from outside Connecticut, or a motor vehicle is shipped from outside Connecticut to the repairer in Connecticut, the motor vehicle is repaired in Connecticut, and then is delivered or shipped to the customer at an out-of-state location, the repair services, and any integral parts sold therewith, are not taxable in Connecticut.

(2) Persons purchasing motor vehicle repair services from out-of-state retailers shall pay Connecticut use tax on such purchases if the motor vehicle to which such repair services are rendered is intended for use and is used in Connecticut.

(Adopted effective April 7, 1999)