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## Enumerated Services

### Sec. 12-407(2)(i)(O)-1. Radio and television repair services

(a) **Definitions.** (1) The term “radio and television repair services” means the services of mending or bringing back to working order, audio or video reception or transmission equipment, such as radios (including but not limited to stereo system receivers, citizen band radios or ham radios) or televisions, whether located in homes, offices, motor vehicles, boats, aircraft or any other place, that are broken, damaged, malfunctioning or defective, whether by repairing or rebuilding defective parts or by replacing them with new parts. (See also Conn. Agencies Regs. § 12-407(2)(i)(DD)-1, repair or maintenance services to tangible personal property, and Conn. Agencies Regs. § 12-407(2)(i)(Q)-1, electrical or electronic repair services.)

(2) An “integral part” means a part, such as a transistor, circuit board or a gear, that retains its separate identity even after being incorporated into a repaired radio or television. The term “integral part” does not include parts or materials, such as lubricants, glue, solder and wire, that do not retain their separate identity after being used to repair equipment, but are consumed by such service provider in repairing equipment.

(b) **Charges made by providers of radio and television repair services.** (1) Providers of radio and television repair services shall separately state the charge attributable to the sale of integral parts and the charge attributable to rendering radio and television repair services on the bill to the customer. Any fees, such as “service call” charges, minimum charges, hourly or flat rates, mileage charges, or pickup or delivery charges, are taxable as charges for radio and television repair services.

(2) The fact that tangible personal property was exempt from tax when it was purchased by a recipient of repair or maintenance services does not mean that radio and television repair services rendered to it are not taxable. Thus, for example, repair services to a two-way radio installed in a commercial fishing vessel are taxable, even though the purchase of the radio was exempt under section 12-412(40) of the general statutes.

(c) **Repair parts and materials.** Sales of repair parts to a provider of radio and television repair services who uses those parts in repairing radios or televisions are sales for resale to such provider if, when used, such parts become an integral part of such repaired radio or television. Because providers of radio and television repair services are considered to be the consumers of supplies used in rendering their services, sales of tangible personal property, other than integral parts, to a radio and television repair service provider who uses such property in repairing radios or televisions are retail sales and are taxable.

(d) Retailers of tangible personal property who purchase radio and television repair services for tangible personal property that such retailers are holding for sale, lease or rental in the normal course of business may purchase the repair services and the integral parts, as described in this section, on resale.

(e) See Conn. Agencies Regs. § 12-407(2)(i)(DD)-1 for rules regarding the taxation of radio and television repair services rendered under maintenance, repair or warranty contracts.

(f) **Where radio and television repair services are deemed to be rendered.** (1) Radio and television repair services shall be subject to tax if the repairs to the radio or television are made in Connecticut. If the repairs are made within Connecticut, the sale of radio and television 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, some of the work with respect to such services is performed for the repairer outside Connecticut, the bill or invoice for the services is mailed to or from an address outside Connecticut, or the purchaser of the services is a nonresident. However, when a Connecticut repairer picks up a radio or television from outside Connecticut, or a radio or television is shipped from outside Connecticut to the repairer in Connecticut, the radio or television is repaired in Connecticut, and then the radio or television 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 radio and television repair services from out-of-state retailers shall pay Connecticut use tax on such purchases if the item being repaired is intended for use and is used within Connecticut.

(Adopted effective April 7, 1999)