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Enumerated Services

Sec. 12-407(2)(i)(P)-1. Furniture reupholstering and repair services

(a) **Definitions.** (1) The term “furniture reupholstering and repair services” means the services of reupholstering, repairing, stripping, refinishing, restoring or rebuilding furniture.

(2) The term “integral part” means a part, such as a spring, fabric, wood, a foam cushion, a staple, tack or nail, that retains its separate identity even after being incorporated into repaired furniture. The term “integral part” does not include a material, such as paint remover, stain, paint, varnish, lacquer or glue, that does not retain its separate identity after being used to repair furniture, but is consumed by such service provider in repairing furniture.

(b) **Charges made by providers of furniture reupholstering and repair services.** (1) Providers of furniture reupholstering and repair services shall separately state the charge attributable to the sale of integral parts and the charge attributable to rendering furniture reupholstering and 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 furniture reupholstering and repair services.

(2) The fact that furniture was exempt from tax when it was purchased by a recipient of furniture reupholstering and repair services does not mean that services rendered to it are not taxable. Thus, for example, repair services to a table used in a biotechnology laboratory are taxable, even though the purchase of the table was exempt under section 12-412(89) of the general statutes.

(c) Sales of repair parts to a service provider who uses those parts in rendering furniture reupholstering and repair services are sales for resale to such provider if, when used, such parts become an integral part of the furniture. Because providers of furniture reupholstering and 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 furniture reupholstering and repair service provider who uses such property in reupholstering, repairing, restoring, refinishing or rebuilding furniture are retail sales and are taxable.

(d) Retailers of tangible personal property who purchase furniture reupholstering and 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 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 furniture reupholstering and repair services rendered under maintenance, repair or warranty contracts.

(f) **Where furniture reupholstering and repair services are deemed to be rendered.** (1) Furniture reupholstering and repair services shall be subject to tax if the repairs to the furniture are made in Connecticut. If the repairs are made within Connecticut, the sale of furniture reupholstering and 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 service provider 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 provider of furniture reupholstering and repair services picks up furniture from outside Connecticut, or

furniture is shipped from outside Connecticut to the service provider in Connecticut, the furniture is repaired in Connecticut, and then the furniture is delivered or shipped to the customer at an out-of-state location, the reupholstering or repair services, and any integral parts sold therewith, are not taxable in Connecticut.

(2) Persons purchasing furniture reupholstering and 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)