

REG-1-100, Pest Control Services

100.01 Gross receipts from pest control services are taxable.

100.02 Pest control services are those services intended to inspect for, detect, eliminate, neutralize, or control pests.

100.03 For the purposes of this regulation, pests include animals that infest buildings, plants, lawns, and any other property. Pests include, but are not limited to:

100.03A Spiders, mites, ticks, ants, wasps, and other insects;

100.03B Termites and other wood infesting organisms;

100.03C Rodents, snakes, birds, or other animals; and

100.03D Grubs and worms.

100.04 Charges by lawn service providers who apply pest control chemicals are taxable. A single application containing both pest control chemicals and other chemicals is taxable.

100.05 A pest control service provider must pay sales or use tax on all purchases of materials, equipment, and supplies used to provide his or her services.

100.06 Service contracts for pest control services are taxable. (Reg-1-074, Warranties and Guarantees)

100.07 Charges for applying agricultural chemicals to land, crops, or animals in commercial agriculture are not taxable. (Reg-1-061, Agricultural Chemicals, and Reg-1-63, Feed and Water for Animal Life)

(Section 77-2702.07, R.R.S. 2003. October 1, 2003.)