

## REG-1-101, Security and Detective Services

101.01 Gross receipts from providing security and detective services are taxable.

101.02 Security services include those services to protect property from theft, vandalism, or destruction or to protect individuals from harm including physical attack or harassment. Security services include, but are not limited to:

101.02A Body guard, security patrol, or armored car services;

101.02B Planning for or consulting on security services;

101.02C Training in security measures or training persons or animals to provide security services; and

101.02D Monitoring and maintenance of security or surveillance systems, including installing, testing, cleaning, adjustment, or repair of the equipment. (See Reg-1-017, Contractors, for taxation of annexation or repair of property annexed to real estate.)

101.03 Detective services are those services provided by licensed detectives or licensed detective agencies in the business of investigating to obtain information for others. Detective services include, but are not limited to:

101.03A Background, employment, or criminal investigations;

101.03B Surveillance;

101.03C Obtaining evidence, or recovery of lost or stolen property; and

101.03D Polygraph or voice stress examinations.

101.04 Security or detective services provided by an employee to his or her employer are not taxable.

101.05 Security and detective services provided by the state or a political subdivision of the state in a governmental capacity are not taxable even if a charge is made.

101.05A Security or detective services provided by off-duty police officers are taxable unless the payment is made by a political subdivision.

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

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