



CAPITAL IMPROVEMENT RULE Sales and Use Tax for Construction Trades

This publication provides persons in the construction trades, including building contractors, home improvement contractors, carpenters, bricklayers, electricians, plumbers, roofers, heating and air conditioning contractors, pavers, landscapers, excavators, among others, with general information about how West Virginia consumers sales and use taxes apply to purchases of construction materials and to charges for various services to real property. Related publications include Publication [TSD-325](#) (incidental installation rule); and Publication [TSD-315](#) (regarding factory-built home dealers). The special rules discussed in those publications are not addressed here. This publication provides general information. It is not a substitute for tax laws or regulations.

This publication is separated into two parts. Part 1 provides a general explanation of the sales tax rules for persons in the construction trades. Part 2 provides a listing of specific jobs classified as either "capital improvements" or taxable services to buildings and other structures.

PART 1 RULES FOR PERSONS IN CONSTRUCTION TRADES

MANY PERSONS IN CONSTRUCTION TRADES MUST COLLECT SALES TAX FROM THEIR CUSTOMERS

- Persons in the construction trades must collect sales tax on both the services (labor) provided to their customers and on any appliances, equipment or materials sold to their customers in conjunction with the work they perform and remit the tax collected to the state unless they are engaged in activity constituting a capital improvement.
- To determine sales and use tax liability in the construction trades, services to real property must be classified either as capital improvements or as non-capital improvement repairs, maintenance or installation services.
- A CAPITAL IMPROVEMENT is any addition or alteration to real property that meets ALL THREE of the following requirements.
 1. It substantially adds to the value of real property or appreciably prolongs the useful life of the real property; AND
 2. It becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; AND
 3. It is intended to become a permanent installation or to remain there for an indefinite period of item.
- Whether tax is due on services performed on real property depends on the results of those services.
 - If the end result of the service is a capital improvement to real property, the service is considered to be "contracting" and is not taxable.
 - If the end result is a non-capital improvement, repair, alteration, or maintenance of real property, the service is taxable.
- Persons who fail to collect the proper amount of tax due from their customers are personally liable for the tax.
- An additional municipal sales or use tax may also apply if the work performed is within a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates and rates, visit our website at: <https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>.

PERSONS IN CONSTRUCTION TRADES REQUIRED TO COLLECT TAX MUST TIMELY REMIT TAX COLLECTED TO THE STATE

- If persons in the construction trades must collect tax, but do not have a Combined Sales and Use Tax account, they must contact the State Tax Department so that an account is established for their business.
- When a sales and use tax account is established, the Tax Department will automatically provide the proper form ([WV/CST-200CU](#)) to remit the sales tax collected or the Taxpayer can file and pay online at <https://mytaxes.wvtax.gov>.
- Generally, the sales tax collected by persons required to collect tax ("vendors") is due monthly.
 - If vendors collect over \$250.00 in tax each month, the tax must be remitted by the 20th day of the following month.

- However, if vendors collect less than \$250.00 of sales tax each month, the vendor may file a quarterly sales tax return due on the 20th day of the month following the close of each calendar quarter.
- It is the responsibility of a vendor in the construction trades to timely file and to remit the amounts required to be collected. Failure to file a tax return, late filing of a return or late payment of the tax subjects vendors to penalty and interest charges.
- For more information about vendor responsibilities, see Publication [TSD-345](#).

MANY PURCHASES FOR USE IN THE CONSTRUCTION TRADES ARE TAXABLE

- **Capital Improvements** -- As mentioned above, persons in the construction trades making capital improvements for their customers are not required to collect sales tax from those customers.
 - However, contractors making capital improvements must generally pay sales or use tax on all machinery, equipment, tools, and materials they purchase for use in their business and for use or consumption in making the capital improvements.
- **Alterations, repairs, improvements or decorations** -- On the other hand, persons who make alterations, repairs, improvements or decorations to buildings, structures or real property that are not capital improvements are providing “taxable services” and must collect the sales tax from their customers on both the labor and materials used in providing the taxable services.
 - The taxable service providers who collect sales tax from their customers must also pay sales tax on their purchases of various business-related items, such as office furniture, office supplies, machinery, equipment, tools and materials.
 - However, the taxable service providers may purchase parts, materials and appliances tax-free if those items are resold to their customers in conjunction with providing the taxable services – the items must be resold and physically transferred to their customers. The taxable service providers may claim this limited exemption by providing the supplier from whom they make the purchases a properly completed certificate of exemption claiming the exemption for purchases made for resale.
- The following example illustrates the rules for persons in the construction trades.

A painting business contracts with a property owner to paint a newly-constructed building. The painting contractor is making a “capital improvement” to the building because the original painting of a newly-constructed building adds to the value of the building and prolongs the useful life of the building. The paint becomes a part of the building and is permanently affixed. The painting contractor does not collect sales tax from the building owner on the contractor’s material or labor charges, but must pay sales or use tax on all equipment, tools and materials (including the paint) he purchases for use in this contracting activity.

Five years later the owner of the same building hires the painting contractor to repaint the building. The painting contractor must collect the sales tax from his customer on both his material and labor charges because he is not making a capital improvement to the property. Repainting an existing building is only restoring the building to its original state. The painting contractor is not required to pay sales tax on purchases of any materials that will remain in or on the building (primer, paint, etc.) and that will become the property of the customer. To claim this exemption the painting contractor must provide a certificate of exemption claiming the exemption for resale. The painting contractor must pay sales tax when purchasing office supplies, equipment, tools or materials that will be used in providing his service and that will not be physically transferred to his customer in conjunction with the provision of the service.

- An additional municipal sales or use tax may also apply if the work performed is within a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates and rates, visit our website at: <https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>.

SPECIAL RULES REGARDING PASS THROUGH EXEMPTIONS FOR PERSONS PERFORMING

- Generally, a contractor may not assert an exemption to which the contractor’s customer would have been entitled. However, there are certain exceptions to this general rule, which are detailed below.
- A construction contractor performing construction contracting services for the following qualified businesses or organizations may assert the exemption for qualified purchases of services, machinery,

**CERTAIN
CONSTRUCTION
CONTRACTING
SERVICES**

supplies and materials for use or consumption in the performance of the construction contracting service for:

1. The business of manufacturing,
2. The business of transportation,
3. The business of transmission of liquid, natural gas or electricity by pipes or wires,
4. The business of communication,
5. The business of production of natural resources,
6. The business of generation or production or selling electric power,
8. The business of provision of a public utility service, or
9. The business of operation of a utility service or the operation of a utility business.

With relation to purchases of tangible personal property, the exemption applies to purchases of tangible personal property that remains on the construction site after the construction activity is completed.

- It does not apply to purchases of tools, bulldozers, cranes, etc. that become the property of the construction contractor and are removed from the site after construction is completed.
 - However, rentals of cranes, bulldozers, and other equipment specifically for use on the specifically identified job by the contractor, or operator of the machine, qualify for the exemption.
 - Purchases by a subcontractor, who is working for a prime contractor, where the prime contractor is entitled to the exemption, are also exempt in the same manner and with the same restrictions as are applicable to the prime contractor.
 - This exemption does not apply to purchases of gasoline or special fuel.
- A construction contractor's purchases of services, computers, servers, building materials and tangible personal property, except purchases of gasoline and special fuel, to be installed into a building or facility or directly used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure are exempt when the purchaser of the contracting services would be entitled to claim the exemption for sales of prewritten computer software, computers, computer hardware, servers and building materials and tangible personal property to be installed into a building or facility for direct use in a high-technology business or an internet advertising business.
 - A construction contractor's qualified purchases of computers and computer software, primary material handling equipment, racking and racking systems, and their components, and qualified purchases of building materials and certain tangible personal property, as these terms are defined and used in W. VA. CODE §11-15-9n, are exempt when the purchaser of the contracting services would have qualified for the exemption set forth by W. VA. CODE §11-15-9n.
 - A construction contractor's purchases of services, machinery, supplies or materials, except gasoline and special fuel, to be directly used or consumed in the construction, alteration, repair or improvement of a new or existing natural gas compressor station or gas transmission line having a diameter of twenty inches or more are exempt if the purchaser of the contracting services would have qualified for the exemption set forth by W. VA. CODE §11-13S-4.
 - A construction contractor's purchases of services, building materials and tangible personal property, except purchases of gasoline and special fuel, to be installed into a building or facility or directly used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure by a contractor on behalf of a nonprofit youth organization, including any subsidiary, affiliated or other related entity within the nonprofit youth organization's corporate or business structure, (a) that has been chartered by the United States Congress to help train young people to do things for themselves and others, and (b) that has established an area of at least 6,000 contiguous acres within West Virginia in which to provide adventure or recreational activities for young people and others, is exempt as long as the qualified purchase occurs on or before June 30, 2022.

**EXEMPTION FOR
CERTAIN SERVICES
OF CONSTRUCTION
MANAGERS FOR
PROJECTS
RESULTING IN
CAPITAL
IMPROVEMENT**

- The services of a construction manager are considered contracting and not subject to tax when the project results in a capital improvement. Those services are exempt from tax based upon a contract between the construction manager and the principal or owner – under which contract, the construction manager employs, directs, coordinates or manages either design professionals or construction contractors, or both, who are hired and paid directly by the principal, or the owner, or the construction manager.
- Generally, the following activities of a construction manager for a capital improvement project are exempt from sales tax:
 - Plan the capital project in steps, budget time, set a financial budget;
 - Determine labor requirements, hire labor and contractors, coordinate contractors;

- Bid jobs, draft, evaluate, negotiate and execute contracts with design professionals and contractors;
 - Collaborate and coordinate with architects, engineers, and other construction and building specialists;
 - Instruct, supervise and coordinate contractors on site;
 - Report on work progress and budget matters to principals or owners;
 - Procure and monitor the use of materials;
 - Procure permits and licenses; and
 - Inspect, review and monitor compliance with building and safety codes and other regulations.
- Services that are not contracting, and are therefore taxable, include the services of:
 - Acquiring land or real property;
 - Acquiring equipment if the equipment does not become part of the capital improvement;
 - Obtaining financing;
 - Purchasing insurance or bonds; and
 - All services on a project that does not result in a capital improvement.
 - To verify the exception for construction managers, the contract between the principal or owner and the construction manager must specify the activities or services and identify the resulting capital improvement.
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SUMMARY OF SALES TAX RULES FOR PERSONS IN THE CONSTRUCTION TRADES

CAPITAL IMPROVEMENT

If the result of work on a structure, building or real property is a capital improvement:

- When a property owner purchases...
 - Materials only and performs his own labor, the property owner generally pays tax to the supplier.
 - Materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to the supplier but not to the person in the construction trades.
 - Materials and labor from the person in the construction trades, the property owner pays no tax.
 - When a person in the construction trades purchases...
 - Materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items.
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NOT A CAPITAL IMPROVEMENT

If the result of work on a structure, building or real property is simply a repair, maintenance or installation service and is not a capital improvement:

- When a property owner purchases...
 - Materials only and performs his own labor, the property owner generally pays tax to the supplier.
 - Materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to both the supplier and the person in the construction trades.
 - Materials and labor from the person in the construction trades, the property owner generally pays tax to the person in the construction trades on the total charge.
 - When a person in the construction trade purchases...
 - Materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items except for materials resold and physically transferred to the property owner. To purchase the resold items tax free, the person in the construction trades must provide an exemption certificate to the supplier.
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**ASSISTANCE AND
ADDITIONAL
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

The foregoing discussion, example and summary illustrate the significance of the distinction for West Virginia consumers sales and use tax purposes of whether the result of work on buildings, structures or real property constitutes a "capital improvement". The remainder of this publication provides a listing of jobs classified either as capital improvements or as taxable repair, maintenance or installation services.

PART 2

CLASSIFICATION OF CAPITAL IMPROVEMENTS AND TAXABLE REPAIRS, MAINTENANCE OR INSTALLATION

Hold Ctrl + click a classification to jump to each section.

Air Cleaners	Heating - Radiant
Air Conditioners	Heating - Solar
Bathrooms	Heating - Steam
Brickwork	Heating - Warm Air Duct System
Central Air Conditioning	Heating - Wood Burning Furnace, Stove
Chimneys	Hot Water Heaters
Doors	Humidifiers
Driveways, Parking Lots and Walks	Kitchens
Electrical	Miscellaneous
Exterior	Painting
Fire, Water, Wind Damage	Patios
Fireplaces	Plumbing-Piping
Floor Coverings	Plumbing - Sinks
Garage Doors	Plumbing
Heating - Coal	Roofs
Heating - Electric	Septic Systems
Heating - Electric Boiler	Stairs
Heating - Electric Furnace	Sump Pumps
Heating - Gas	Ventilation
Heating - Heat Pump	Walls
Heating - Hot Water	Windows
Heating - Oil	Yard Care

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Air Cleaners	<ul style="list-style-type: none"> • Repair or replacement of the following in self-contained or central units: <ul style="list-style-type: none"> Collector plates Electronic plates Filters Power boxes Return air ducts Sails • Installation or replacement of self-contained air cleaners 	<ul style="list-style-type: none"> • Installation of central air cleaner systems • Original installation of ductwork or required additional ductwork • Replacement of complete central air cleaner units
Air Conditioners (Other than Central Air Conditioning Systems)	<ul style="list-style-type: none"> • Repair or replacement of the following in mounted through-the-wall or in-window units: <ul style="list-style-type: none"> Air flow controls Blowers Casings Compressors Copper tubing Fan motors Fans Filters Grilles Motors • Installation or replacement of window air conditioners • Replacement of through-the-wall mounted units 	<ul style="list-style-type: none"> • Original installation of through-the-wall mounted units <p>See also Central Air Conditioning</p>
Bathrooms	<ul style="list-style-type: none"> • Repair of: <ul style="list-style-type: none"> Cabinets Exhaust fans Faucets Mirrors Shower heads Sinks Toilets Tub or shower enclosures Tubs Vanities • Replacement of faucets and shower heads 	<ul style="list-style-type: none"> • Complete remodeling of bathrooms (toilet, tub, and vanity) • Complete installation or replacement (including any necessary fixtures) of: <ul style="list-style-type: none"> Cabinets Exhaust fans Sinks Tile (floor or wall) Toilets Tub or shower enclosures Tubs Vanities <p>See also Electrical, Plumbing and Walls</p>
Brickwork	<ul style="list-style-type: none"> • Fixing cracks • Replacing damaged bricks • Repainting • Sandblasting 	<ul style="list-style-type: none"> • Construction of new or complete replacement of brick: <ul style="list-style-type: none"> Chimneys Exterior surfaces Fireplaces Stairs or steps Structures Walls
Central Air Conditioning	<ul style="list-style-type: none"> • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Blowers Coils Compressors Condenser coils Control devices Ductwork sections Excess moisture drains Fans Filters Refrigerant Refrigerant tubes 	<ul style="list-style-type: none"> • Installation of central air conditioning systems • Original installation of ductwork or required additional ductwork • Replacement of complete central air conditioning units

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Chimneys	<ul style="list-style-type: none"> • Chimney cleaning • Fixing cracks • Installation of spark arrestors • Reporting • Sealing of flashings • Repair or replacement of: <ul style="list-style-type: none"> Caps Damaged bricks Flashings Flues Loose mortar Pots Rain and draft deflectors 	<ul style="list-style-type: none"> • Installation of new chimneys
Doors	<ul style="list-style-type: none"> • Addition of paneling • Caulking (interior/exterior) • Elimination of binding or looseness • Installation of the following items in existing door: <ul style="list-style-type: none"> Closers Decorative moldings Kick plates Mail slots Peepholes Thresholds Weather stripping • Repair of existing doors • Repair or replacement of: <ul style="list-style-type: none"> Casings Closers Door frames Door knobs Glass panes Handles Head jambs Hinges Jambs Locks or latches Panels Saddles Screens Stiles Stops Thresholds Top rails Trim Weather stripping • Painting, varnishing or staining existing doors 	<ul style="list-style-type: none"> • Closing of doorways • Cutting of doorways • Installation or replacement of doors, or doors and frames, or storm doors with related hardware • Painting, varnishing or staining a new door
Driveways, Parking Lots and Walks	<ul style="list-style-type: none"> • Replacement of: <ul style="list-style-type: none"> Cobblestones Crushed stone Crushed stone with oil Flagstones Gravel • Repairing and patching of holes and cracks • Replacing sections of concrete or blacktop driveways, parking lots and walks • Sealing and dressing 	<ul style="list-style-type: none"> • Installation or complete repaving of driveways, parking lots and walks

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Electrical	<ul style="list-style-type: none"> • Installation of dimmer switches • Repair of lighting fixtures • Repair or replacement of: <ul style="list-style-type: none"> Circuit breakers Door bells Door buzzers Door chimes Floor outlets Fluorescent fixture parts (ballasts, starters, tubes) Fuses Light bulbs Outdoor lampposts Outlets Receptacles Switches Wall boxes Wiring 	<ul style="list-style-type: none"> • Complete wiring or rewiring of structures or the upgrading of a service • Original installation of: <ul style="list-style-type: none"> Add-on panels Ceiling fixtures Circuit breakers Door bells Door buzzers Door chimes Flood outlets Fluorescent fixtures Main power boxes Metal raceways Multi-outlet strips Outdoor lamp posts Outlets Receptacles Switches Wall boxes Wall fixtures
Exterior	<ul style="list-style-type: none"> • Cleaning of above or in ground swimming pools • Installation of: <ul style="list-style-type: none"> Above ground swimming pools (including pumps, filters, etc.) Canvas awnings • Patching cracks • Painting existing: <ul style="list-style-type: none"> Awnings Brickwork Concrete Exterior surfaces Fences Railings • Repair of louvers • Repair or maintenance of: <ul style="list-style-type: none"> Awnings (other than canvas) Decks Inground swimming pools (including pump, filters, etc.) Patios Water well pumps • Repair, replacement or maintenance of: <ul style="list-style-type: none"> Above ground swimming pools (including pumps, filters, etc.) Canvas awnings Fence pickets, posts, rails or sections Flashings Gates Shingles Siding (partial) • Excavation work (if for repair and maintenance) • Snow removal • Deepening existing water wells 	<ul style="list-style-type: none"> • Additions to existing structures • Application of siding to structures • Replacement of porches • Re-siding of structures • Construction of: <ul style="list-style-type: none"> Dormers Foundations Garages New decks New homes New porches • Excavation work-if for a capital improvement • Insulating structures • Installation of new or replacement of existing: <ul style="list-style-type: none"> Awnings (other than canvas) Fences Gutter and downspout systems Louvers Water well pumps • Installation of inground swimming pools • Painting of new structures • Drilling or boring new water wells <p style="text-align: center;">See also Yard Care</p>
Fire, Water, Wind Damage	<ul style="list-style-type: none"> • Cleaning • Deodorizing • Refinishing floors • Removal of water or debris • Repainting • Replacement of broken glass 	<p>Rehabilitation of damaged structures (see appropriate sections for work performed)</p>

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Fireplaces	<ul style="list-style-type: none"> • Cleaning • Fixing Cracks • Repainting • Repair or Replacement Of: <ul style="list-style-type: none"> Ash pits Cold air inlets Damaged bricks Damper controls Dampers Fireboxes Firebricks Fire-chambers Flues Headers Hearths Lintels Mantels Smoke-chambers Smoke shelves Warm air outlets 	<ul style="list-style-type: none"> • Installation or Replacement of Fireplaces (other than freestanding fireplaces)
Floor Coverings	<ul style="list-style-type: none"> • Cleaning • Sanding • Stripping • Refinishing • Repairing or partial replacement of: <ul style="list-style-type: none"> Carpeting Floor tiles Hardwood flooring 	<ul style="list-style-type: none"> • Installation or complete replacement of: <ul style="list-style-type: none"> Floor tiles* Hardwood floor* Linoleum* Subflooring Wall-to-wall carpet* <p>*taxable when sold and installed by a retail dealer and installation is incidental to the sale.</p> <p style="text-align: center;">See Publication TSD-325</p>
Garage Doors	<ul style="list-style-type: none"> • Adjustment of spring tension • Lubrication of parts • Maintenance of electric garage door openers and controls • Painting, varnishing or staining of existing garage doors • Weather stripping • Repair or replacement of: <ul style="list-style-type: none"> Casings Door frames Door sections Glass panes Hinges Jambs Locks Panels Rollers Saddles Springs Stiles Stops Tracks Trim 	<ul style="list-style-type: none"> • Installation or replacement of complete garage doors • Painting, varnishing or staining of new garage doors

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Heating - Coal	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Coal screws Fan motors Junction boxes Stoker motors or relays Supply lines Thermostats Times Transformers Wind boxes 	<ul style="list-style-type: none"> • Replacement or Installation of Coal Heating Systems
Heating - Electric	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair of baseboard heaters and wall heaters 	<ul style="list-style-type: none"> • Additions to permanently installed electric heating systems • Installation or replacement of permanently installed electric heating units or systems
Heating - Electric Boiler	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Automatic air vents Circulators Controls Drain valves Expansion tanks Heating elements Pressure controls Relief valves Return lines Supply lines Thermostats 	<ul style="list-style-type: none"> • Installation or replacement of electric boilers
Heating - Electric Furnace	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Blowers Fuses Condensers Elements Filters Low-voltage terminals Relays Sequencers Thermostats Transformers 	<ul style="list-style-type: none"> • Installation or replacement of electric furnace
Heating - Gas	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Burner heads Draft hoods Filters Main gas valves Main shutoff valves Pilot gas lines Pressure regulators Safety control valves Safety thermostat elements Vent pipes 	<ul style="list-style-type: none"> • Installation or replacement of gas furnace
Heating - Heat Pump	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Blowers Coils Compressors Valves 	<ul style="list-style-type: none"> • Installation or replacement of heat pump units

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Heating - Hot Water	<ul style="list-style-type: none"> • Bleeding of radiators • Cleaning • Flushing of boilers • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Air vent valves Boiler tubes Circulating pumps Coils Drain cocks Expansion tanks Furnace controls Main shutoff valves Piping (sections) Pressure reducing valves Pressure-relief valves Radiators Return mains Risers Supply mains Thermostats Water supply lines 	<ul style="list-style-type: none"> • Additions to hot water systems • Installation or replacement of hot water boilers or systems • Insulation of piping systems
Heating - Oil	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair of oil burner guns • Repair or replacement of: <ul style="list-style-type: none"> Air tubes Blowers tubes Fuel lines Motors Oil-level control valves Refractory firepots Stack-control relays Strainer pumps Transformers 	<ul style="list-style-type: none"> • Installation or replacement of oil furnaces • Original installation or replacement of oil tanks • Installation or replacement of oil burner guns
Heating - Radiant	<ul style="list-style-type: none"> • Cleaning of furnace systems • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Balancing valves Circulating pumps Coils Common returns Drain cocks Feed lines Furnace controls Returns Shutoff valves Tanks (to trap air) Thermostats Vents 	<ul style="list-style-type: none"> • Additions to radiant systems • Complete replacement of radiant systems • Installation of radiant systems
Heating - Solar	<ul style="list-style-type: none"> • Cleaning • Maintenance Contracts • Repair or Maintenance of Solar Heating Systems 	<ul style="list-style-type: none"> • Additions to permanent solar systems • Installation or replacement of permanent solar systems • Insulation of piping system

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Heating - Steam	<ul style="list-style-type: none"> • Cleaning of furnace systems • Maintenance contracts • Repair or maintenance of: <ul style="list-style-type: none"> Air vents Drain cocks Drain plugs Piping (sections) Radiators Reducers Safety valves Shutoff valves Steam gauges Steam mains Thermostats Water gauges Water supply lines Wet returns 	<ul style="list-style-type: none"> • Additions to steam systems • Installation or replacement of steam boilers or systems • Installation of piping systems
Heating - Warm Air Duct System	<ul style="list-style-type: none"> • Repair or replacement of: <ul style="list-style-type: none"> Angle boots Balance dampers Cold air returns Duct sections Elbows Endcaps Floor defusers Plenum takeoffs Plenums supply Side stack takeoffs Stackheads Starting collars Top stack takeoffs 	<ul style="list-style-type: none"> • Additions to warm air duct systems • Installations or replacement of warm air duct systems • Insulation of duct systems
Heating - Wood Burning Furnace, Stove	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Installation of wood burning stoves • Repair and maintenance of wood burning furnaces or stoves 	<ul style="list-style-type: none"> • Replacement or installation of wood burning furnaces
Hot Water Heaters	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Anode rods Burners Casing covers Connectors Draft diverters Drain pipes Drain valves Flue baffles, bodies, collars Glass inner tanks Heating elements Inlet/outlet pipes Outlet pipes Tank linings Temperature control knobs Temperature/pressure valves Thermostats 	<ul style="list-style-type: none"> • Installation or replacement of hot water heaters* <p>*taxable when sold and installed by a retail dealer and the installation is incidental to the sale</p>
Humidifiers	<ul style="list-style-type: none"> • Cleaning • Maintenance contracts • Repair or replacement of: <ul style="list-style-type: none"> Evaporator pads Fans Motors Trays 	<ul style="list-style-type: none"> • Installation or replacement of permanently installed humidifiers

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Kitchens	<ul style="list-style-type: none"> • Installation of ductless hoods • Painting, varnishing or staining of existing kitchen cabinets • Repair or maintenance of: <ul style="list-style-type: none"> Cabinets Countertops Dishwashers Ducted or ductless hoods Exhaust fans Faucets Freezers Garbage disposals Ovens Ranges Refrigerators Sinks • Replacement of: <ul style="list-style-type: none"> Cabinet doors Portions of cabinets Portions of countertops Faucets Portable dishwashers, freezers, ranges, or refrigerators 	<ul style="list-style-type: none"> • Installation or replacement of: <ul style="list-style-type: none"> Built-in refrigerators* Built-in dishwashers* Built-in freezers* Built-in ovens* Built-in ranges* Countertops Ducted hoods Exhaust fans Garbage disposals* Kitchen cabinets Sinks Water softeners* <p>*taxable when sold and installed by a retail dealer and the installation is incidental to the sale of the appliance</p> <ul style="list-style-type: none"> • Painting, varnishing or staining of new kitchen cabinets <p>See also Electrical, Plumbing and Walls</p>
Miscellaneous	<ul style="list-style-type: none"> • Debris removal from construction sites • Installation or replacement of: <ul style="list-style-type: none"> Attic fans (removable) Independent smoke or heat detectors Mail boxes (installed on wall or post) Satellite dishes Smoke detectors (battery operated) • Periodic maintenance services on elevators and escalators • Pest control • Repair or maintenance of central vacuum systems 	<ul style="list-style-type: none"> • Debris removal from construction sites if done by the contractor • Fire sprinkler system installed in ceilings and connected to water supply systems • Installation or replacement of: <ul style="list-style-type: none"> Suspended ceilings Central vacuum systems Attic fans (permanently installed) • Labor costs for winter protection, temporary heat, electric and plumbing at construction sites
Painting	<ul style="list-style-type: none"> • Painting or repainting of existing buildings or structures or parts thereof 	<ul style="list-style-type: none"> • Painting of new buildings, structures or additions • Painting of any new installations that constitute capital improvements
Patios	<ul style="list-style-type: none"> • Painting, varnishing or waterproofing existing patios • Repair or maintenance of patios • Repairing and patching of holes or cracks • Replacing sections of concrete patios • Replacement of blocks and flagstones 	<ul style="list-style-type: none"> • Complete installation or replacement of: <ul style="list-style-type: none"> Patio roofs Blacktop patios Concrete patios Flagstone, block or brick patios Wood patios • Painting, varnishing or waterproofing new patios

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Plumbing-Piping	<ul style="list-style-type: none"> • Fixing leaking pipes • Removal of roots from sewer pipes • Repair of sprinklers, water softeners and well pumps • Replacement of: <ul style="list-style-type: none"> Adapters Bends Branches Bushings Caps Cleanouts Copper tubing sections Coupling sleeves Couplings Elbows Flangers Hose adaptors Long sweeps Piping sections Plastic tubing sections Plugs Reducers Sanitary t's Shield and clamp assemblies Soil pipes/traps T-fittings Traps Unions • Repair or replacement of: <ul style="list-style-type: none"> Air chambers Cabinets Relief valves Shutoff valves Traps 	<ul style="list-style-type: none"> • Additions to piping systems • Insulation of piping systems • Installation or replacement of: <ul style="list-style-type: none"> Garbage disposals Piping systems Sprinkler systems Water pumps Water softeners
Plumbing - Sinks	<ul style="list-style-type: none"> • Cleaning • Thawing Frozen Pipes • Repair or replacement of: <ul style="list-style-type: none"> Aerators Bottom cages Couplings Diverter assemblies Escutcheons Faucets Handle assemblies Handles Hose assemblies Hose guides Inlet seals Locknuts, connectors Packing nuts Seats Spouts Spray heads Stems Traps Washers 	<ul style="list-style-type: none"> • Installation or replacement of sinks (including necessary sink fixtures)

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Plumbing	<ul style="list-style-type: none"> • Cleaning • Repair of enclosure • Repair or replacement of: <ul style="list-style-type: none"> Automatic diverters Cartridges Ears Faucet heads Faucets Handles Red flats Retainer clips Shower bases Shower heads Stems Stop tubes Traps Washers • Unclogging of: <ul style="list-style-type: none"> Main drain pipes Sink drains Toilet drains Tub/shower drains 	<ul style="list-style-type: none"> • Installation or replacement (including necessary fixtures) of: <ul style="list-style-type: none"> Shower stalls Sinks Toilets Tub enclosures Tubs
Roofs	<ul style="list-style-type: none"> • Application of roof coatings or re-saturants to existing roofs • Cleaning of all types of roof systems, gutters, downspouts, drains, etc. • Repair or spot replacement of all types of roofs (asphalt, shingle, slate, tile, built-up, metal, single ply) • Repair or replacement of the following items or accessories: <ul style="list-style-type: none"> Copings Cornices Drip edges Electric heating tape Expansion joints Gutter & downspout systems (partial) Heating cables Louvers & screens Metal or composition valleys Metal ornaments Metal stacks Rain & draft deflectors Shingles (all types) Skylights & scuttles Snow guards Snow slides Ventilators flashings (all types) gravel stops & fascias 	<ul style="list-style-type: none"> • Original installation of all types of roof systems including accessories • Installation or replacement of complete gutter and downspout systems • Complete replacement of a roof (entire building), or the complete side of a roof, or the complete roof on a wing, turret, dormer, etc.
Septic Systems	<ul style="list-style-type: none"> • Cleaning of septic systems • Repair or maintenance of: <ul style="list-style-type: none"> Distribution boxes Dry wells Grease traps Leach fields Lines Seepage pits Septic tanks 	<ul style="list-style-type: none"> • Installation or replacement of: <ul style="list-style-type: none"> Distribution boxes Dry wells Grease traps Leach fields Lines Seepage pits Septic tanks
Stairs	<ul style="list-style-type: none"> • Eliminating squeaks • Painting, varnishing or staining of existing stairs • Tightening of loose balusters • Repair or replacement of: <ul style="list-style-type: none"> Balusters Handrails Newels Risers Termite damage Treads Wet and dry rot 	<ul style="list-style-type: none"> • Installation or replacement of sets of stairs or staircases • Painting, varnishing or staining of new stairs or staircases

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Sump Pumps	<ul style="list-style-type: none"> • Installation or replacement of portable sump pumps • Repair or replacement (in permanent or portable sump pumps) of: <ul style="list-style-type: none"> Electrical cords Floats Motors Piping and connectors Pump suction heads Shutoff switches 	<ul style="list-style-type: none"> • Digging of sump pump holes • Installation or replacement of permanent sump pumps
Ventilation	<ul style="list-style-type: none"> • Installation or replacement of portable attic fans • Repair or replacement of the following in permanent or portable attic or exhaust fans: <ul style="list-style-type: none"> Bearings Blades Motors Shutters 	<ul style="list-style-type: none"> • Installation or replacement of permanent: <ul style="list-style-type: none"> Attic fans Exhaust fans Roof vents Wind turbines
Walls	<ul style="list-style-type: none"> • Cleaning • Fixing nail pops • Painting of existing walls (including murals) • Patching cracks • Regrouting of ceramic tile • Repair of: <ul style="list-style-type: none"> Dents Split wallboard tape Termite damage Wet and dry rot • Replacement of: <ul style="list-style-type: none"> Ceramic fixtures Damaged ceramic tiles Existing baseboards, molding, trim Wallboard panels Wood panels • Stopping water leaks • Taping of existing walls • Wallpapering of existing walls 	<ul style="list-style-type: none"> • Baseboards and trim installed in connection with paneling walls • Baseboards and trim installed on new walls • Complete paneling of new or existing walls • Finishing of new walls • Installation or replacement of tile walls • Installation or replacement of a wall* • Insulation of walls • Painting of new walls (including murals) • Wallpapering of new walls • Waterproofing new walls <p>* taxable when sold and installed by a retail dealer and installation is incidental to the sale</p> <p style="text-align: right;">See Publication TSD-325</p>

	Repair, Maintenance or Installation of Tangible Personal Property (Taxable)	Capital Improvement (Exempt)
Windows	<ul style="list-style-type: none"> • Applying putty, window film or coating to existing windows • Caulking (interior/exterior) • Elimination of sticking • Installation of: <ul style="list-style-type: none"> Drapery rods/hardware Shades Valances Venetian blinds Window quilts • Lubricating sashes • Painting, varnishing or staining of existing windows • Weather stripping • Repair of: <ul style="list-style-type: none"> Termite damage Wet and dry rot Window frames Window sills Windows • Replacement of: <ul style="list-style-type: none"> Aprons Balances Frames Hardware (latches, handles, locks, etc.) Inside stops Parting strips Pocket covers Sash balances Sash cords Sash stiles Sash weight pulleys Sash weights Side casings Side jambs Stools Storm window panes or screens Window frames Window panes (glass or plastic) Window sills Yoke or head jambs 	<ul style="list-style-type: none"> • Application of window film or coating in connection with original installation • Installation or replacement of permanent combination storm windows • Installation or replacement of complete windows (frames and sashes) • Painting, varnishing or staining of new windows
Yard Care	<ul style="list-style-type: none"> • Fertilizing lawns and gardens • Garden care • Insect control • Installation of free standing foundations • Lawn care • Mowing • Pruning or removal of trees or shrubs • Repair or replacement of the following in underground lawn sprinkler systems: <ul style="list-style-type: none"> Centrifugal pumps Pump controllers Remote control valves Sections of piping Sprinkler controllers Sprinkler heads • Repair of fences and gates • Replacement of fence fabric 	<ul style="list-style-type: none"> • Original installation or complete replacement of: <ul style="list-style-type: none"> Fences Fountains (exempt free standing) underground lawn sprinkler systems Lawns • Planting of shrubs and trees <p style="text-align: center;">See also Exterior</p>