

Chapter 04 Termite and Pest Control Services

- 100 Every person engaged in the business of performing termite and pest control services is liable for the regular retail rate of sales tax on gross income as provided in Miss. Code Ann. Section 27-65-23.
- 101 Gross income received in connection with these services includes charges for the treatment or prevention of termites, insects, rodents or other pests. Gross income includes the replacement of flooring, sills or other damaged portions of a building resulting from an infestation. Gross income also includes additional fees charged on an annual, semi-annual or other basis and labeled in some instances as inspection fees or continuation charges.
- 102 The exemption provided in Miss. Code Ann. Section 27-65-103(a) (“Sales of...insecticides...used in growing and preparing agricultural products for market”) does not apply to sales of termite or pest control services or to sales of insecticides, rat poison and other materials for the control or prevention of rodents, insects, and other pests encountered outside the field of agriculture. The regular retail sales tax applies unless such materials are actually used in growing agricultural products for market such as cotton poison for boll weevils. The fumigation of products (beans, grain, etc.), while in storage is a taxable pest control service.
- 103 Purchases of building materials (lumber, nails, etc.) to repair damaged portions of a building resulting from infestation and materials (insecticides, pesticides, poison, distillate used in preparing preventive compounds, etc.) for treating are exempt from sales tax when purchased by a termite or pest control business.
- 104 Supply items and tools and/or equipment such as, spray applicators, dispensers, animal traps, etc., used in, but not actually resold as a part of the treatment or repair work are taxable at the regular retail rate of tax at the time of purchase.
- 105 (Reserved)

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Sales

- 100 Every person engaged in the business of performing termite and pest control services is liable for the regular retail rate of sales tax on gross income as provided in Miss. Code Ann. Section 27-65-23.
- 101 Gross income received in connection with these services includes charges for the treatment or prevention for of termites, insects, rodents or other pests. Gross income includes the replacement of flooring, sills or other damaged portions of the a building resulting from the an infestation. This gGross income also includes additional fees charged on an annual, semi-annual or other basis and labeled in some instances as inspection fees or continuation charges.
- 102 The exemption provided in the Sales Tax Law Miss. Code Ann. Section 27-65-103(a) (“Sales of...insecticides...used in growing and preparing agricultural products for market”) does not apply to sales of termite or pest control services or to sales of insecticides, rat poison and other materials for the control or prevention of rodents, insects, and other pests encountered outside the field of agriculture. The regular retail sales tax applies unless such materials are actually used in growing agricultural products for market such as cotton poison for boll weevils. The fumigation of products (beans, grain, etc.), while in storage is a taxable pest control service.

~~103~~ (Reserved)

Purchases

- ~~200~~103 Purchases of building materials (lumber, nails, etc.) to repair damaged portions of the a building resulting from infestation and materials (~~termite fluid~~insecticides, pesticides, poison, distillate used in preparing preventive compounds, etc.) for treating are exempt from sales tax when purchased by a termite or pest control business.
- 104 Supply items (~~polyethylene, tape, staples, lumber, card board, etc.~~) and tools and/or equipment such as, spray applicators, dispensers, animal traps, etc., used in, but not actually resold as a part of the ~~treating~~treatment or repair work ~~be~~are taxable at the regular retail rate of tax at the time of purchase.

~~201~~105 (Reserved)