

Motor Vehicle Detailing and Repair

Sales &
Use tax
notice
#04-15

[Public Chapter 924 \(2004\)](#)

Effective June 7, 2004, Public Chapter 924 adds a new section to Tenn. Code Ann. Title 67, Chapter 6, Part 3 relative to the purchase of motor vehicle detailing and repair services.

Under the provisions of Public Chapter 924, motor vehicle detailing services and repair services may be purchased on a resale certificate if the vehicles upon which such services are performed are held for resale by a licensed motor vehicle dealer or licensed motor vehicle auction.

A person selling detailing services will be considered the user and consumer of any articles of tangible personal property that the person uses in performing the detailing services.

“Motor vehicle” shall mean a motor vehicle subject to registration and titling in this state pursuant to Tenn. Code Ann. Section 55-3-101. “Licensed motor vehicle dealer” and “licensed motor vehicle auction” shall mean a person licensed as such pursuant to Tenn. Code Ann. Title 55, Chapter 17.

“Detailing services” are defined to mean and include services that cosmetically or functionally refurbish or restore to like-new or serviceable condition or appearance and are intended to enhance or increase the sales value of used or pre-owned motor vehicles in preparation for those vehicles being offered for sale at either wholesale or retail in the ordinary course of the seller’s business.

“Detailing services” also means and includes services that cosmetically or functionally prepare new vehicles for sale at wholesale or retail in the ordinary course of the seller’s business.

Washing or cleaning motor vehicles may not be purchased on a resale certificate unless the washing or cleaning is part of the purchase of detailing services or the washing service is actually being resold as such by the licensed motor vehicle dealer.

“Repair services” that may be purchased on a resale certificate are defined in Tennessee Sales and Use Tax Rule 1320-5-1-.54.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at www.Tennessee.gov/revenue.

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