LICENSES, PERMITS & CERTIFICATIONS - CONNECTICUT

# Connecticut auto detailing licenses and requirements

Formation, the sales tax permit, tax on car washes and local rules for detailing businesses in Connecticut.

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## 1 The rules at a glance

- Form the business and get a sales tax permit
- Car wash services, including coin-operated, are taxable
- No DMV repairer license for washing and detailing
- Check local zoning and wastewater rules

We found no state detailing license.

## Requirements at a glance

### Form the business and file a trade name certificate if needed

Required - State - Connecticut Secretary of the State; your town clerk

LLCs file a Certificate of Organization with the Secretary of the State (corporations file their own formation documents there). A business using a name different from its owners' names files a trade name certificate with the town clerk, which the DMV asks for on license applications.

Fees: LLC Certificate of Organization: $120.

Official application: https://business.ct.gov/knowledge-base/articles/domestic-limited-liability-companies-forms-and-fees

### Sales and Use Tax Permit

Required - State - Connecticut Department of Revenue Services

Register with the Department of Revenue Services for a Sales and Use Tax Permit before you make taxable sales. The general rate is 6.35%. Permits are valid for two years and renew automatically if your returns are filed.

The DMV asks dealers, repairers and recyclers for a copy of the permit.

Fees: $100 application fee. Doing business without a permit: $250 penalty for the first day and $100 for each following day.

### Collect sales tax on car wash services

Required - State - Connecticut Department of Revenue Services

The Department lists car wash services, including coin-operated car washes, as taxable. Ask the Department how your detailing packages are taxed.

### No repairer license for washing and detailing

Required in some cases - State - Connecticut Department of Motor Vehicles

Connecticut's repairer license covers repairing, overhauling, adjusting, assembling or disassembling vehicles. Washing and detailing are not repairs; if you also repair vehicles, a repairer license applies.

## Official agencies and links

**Getting Started in Business (Informational Publication 2018(5))**

Connecticut Department of Revenue Services

https://portal.ct.gov/-/media/DRS/Publications/pubsip/2018/IP-2018(5).pdf

**Services Subject to Sales and Use Taxes**

Connecticut Department of Revenue Services

https://portal.ct.gov/DRS/Sales-Tax/Services-Subject-to-Sales-and-Use-Taxes

**Connecticut General Statutes Chapter 246, section 14-51 (definitions)**
Connecticut General Assembly
https://www.cga.ct.gov/current/pub/chap_246.htm

**Domestic Limited Liability Company forms and fees**
Connecticut Secretary of the State (Business One Stop)
https://business.ct.gov/knowledge-base/articles/domestic-limited-liability-companies-forms-and-fees

## Frequently asked questions

Do I need a DMV license to detail cars in Connecticut?
No. Washing and detailing are not repairs under state law.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.