LICENSES, PERMITS & CERTIFICATIONS - NEW YORK

New York auto detailing licenses and requirements

Formation, the Certificate of Authority, sales tax on washing and detailing and local rules for detailing and car wash businesses in New York.

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1 The rules at a glance

- Form the business and get a Certificate of Authority
- Collect sales tax on washing and detailing done by staff
- Coin, currency or token operated washes without staff help are exempt
- No DMV repair shop registration for washing and polishing only
- Check local zoning and wastewater rules

We found no New York State license specific to detailing.

Requirements at a glance

Form the business (Department of State or county clerk)

Required - State - New York Department of State; your county clerk

Corporations and LLCs file with the New York Department of State; an LLC files Articles of Organization and then, within 120 days, publishes notice of its formation in two newspapers and files a Certificate of Publication, or its authority to do business is suspended. Individuals or partnerships using an assumed name file a business certificate with the county clerk. The DMV asks facility applicants for the DOS filing receipt or the county business certificate.

Fees: LLC Articles of Organization: $200. Certificate of Publication: $50 (newspaper costs are extra).

Official application: https://dos.ny.gov/articles-organization-domestic-limited-liability-company-0

Sales Tax Certificate of Authority

Required - State - New York State Department of Taxation and Finance

If you will make sales subject to sales tax, register with the Tax Department through New York Business Express at least 20 days before you begin business and wait for your Certificate of Authority. Display it at your place of business (or in your vehicle if you have no fixed location). The rate depends on the location; use the Department's rate lookup by address.

Fees: Operating without a Certificate of Authority: penalty up to $500 for the first day and up to $200 for each later day, up to $10,000; $50 penalty for not displaying it.

Collect sales tax on washing and detailing

Required - State - New York State Department of Taxation and Finance

Car wash services are taxable when your staff wash, wax or vacuum the vehicle or help the customer do it, and detailing performed at least partly by employees is generally taxable. Washes done only with coin, currency or token operated equipment without employee help are exempt. Carpet and upholstery cleaning offered separately from washing or detailing is not taxable.

Products that go to the customer as part of the service (waxes, sealants, tire dressing) can be bought with Form ST-120; soap, towels and equipment are taxable to you.

No DMV repair shop registration for washing and polishing only

Required in some cases - State - New York State Department of Motor Vehicles

The DMV's repair shop regulations exclude businesses whose activities consist solely of polishing and washing (and similar simple services). If you also repair vehicles for compensation, repair shop registration applies.

Official agencies and links

Articles of Organization for Domestic Limited Liability Company
New York Department of State, Division of Corporations
https://dos.ny.gov/articles-organization-domestic-limited-liability-company-0

Motor Vehicle Repair Shop Regulations (CR-82, Part 82)
New York State Department of Motor Vehicles
https://dmv.ny.gov/forms/cr82.pdf

Car Wash Services (TB-ST-105)
New York State Department of Taxation and Finance
https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/car_wash_services.htm

How to Register for New York State Sales Tax (TB-ST-360)
New York State Department of Taxation and Finance
https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/how_to_register_for_nys_sales_tax.htm

Frequently asked questions

Do I need DMV registration to detail cars in New York?
No, if you only polish and wash. The DMV's repair shop regulations exclude those activities.

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.