



The Supreme Court of Ohio has weighed in on whether beer-line maintenance services are taxable and determined that they are not. In [Great Lakes Bar Control, Inc. v. Testa](#), the Supreme Court ruled that Great Lakes Bar Control, Inc. provides “beer-line maintenance services” that should not be classified as taxable “building maintenance and janitorial services.”

BEER-LINE MAINTENANCE SERVICES

The court described the beer-line maintenance services that Great Lakes provides as follows:

Over time, draft-beer systems tend to accumulate sediment such as bacteria and yeast that can clog lines and taps—and give beer a bad taste. To address this concern, Great Lakes provides a beer-line maintenance service to remove any buildup of unwanted sediment and prevent the lines from becoming blocked. The beer-line maintenance service is performed by Great Lakes’ draft technicians. Draft technicians begin with a preliminary inspection to ensure that the system is functioning properly. The technicians rely in part on an electronic device that agitates the beer in the lines to prevent it from becoming stagnant. If necessary, a draft technician injects compressed gas into the system to remove sediment from the lines. During some visits, a draft technician performs the additional task of flushing the entire system with an acid or potassium rinse to prevent the growth of bacteria.

SERVICES NOT TAXABLE

The Ohio sales and use tax laws set forth an enumerated list of services that are subject to tax. Included among the list as R.C. 5739.01(B)(3)(j) are “building maintenance and janitorial services.” That phrase is statutorily defined to mean “cleaning the interior or exterior of a building and any tangible personal property located therein or thereon, including any services incidental to such cleaning for which no separate charge is made.”

The Supreme Court ruled in *Great Lakes Bar Control* that the services that Great Lakes provides are not “cleaning” services and therefore fall outside the statutory definition of taxable “building maintenance and janitorial services.” According to Justice Pat DeWine, writing for the Court’s majority, “no one would take the ordinary meaning of janitorial cleaning to include inspecting and flushing beer-tap lines.” In his lead opinion, Justice DeWine further wrote that “[j]anitorial cleaning services are generally understood to encompass activities such as washing floors or windows, removing garbage, vacuuming, dusting, and the like.”

CHIEF JUSTICE DISSENTS

But at least one person would define Great Lakes’ services as “cleaning,” namely Chief Justice Maureen O’Connor. In her dissenting opinion, Chief Justice O’Connor argued that the “beer-line service is cleaning, which is essential to the safe operation of the beer lines.” She noted that the Great Lakes describes its services on its invoices as “Draft Beer Line Cleaning” or a “FULL CLEAN[.]” Chief Justice O’Connor concluded that “[t]here is no need for this court to brew confusion with a strained reading of the facts and plain statutory language here because Great Lakes’ beer-line services falls within the definition of ‘building maintenance and janitorial service’ for purposes of R.C. 5739.01(B)(3)(j).”



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