

Reference Guide - Construction Contractors/Landscapers

The process to register a business in PA varies based on several factors. To ensure you complete the basic steps to register your business, you should create a [Business Registration Checklist](#). After answering a series of questions, you will be provided a step-by-step guide. Complete each step and you will be on your way to operating.

Beyond the basic business registration steps as determined by the checklist, there is no general business license that all Pennsylvania businesses are required to obtain. Instead, there might be a specific license based on your business activity. Continue reading below for specific requirements associated with your business.

A construction contractor/landscaper, or similar business, should consider the following items:

1. **Sales Tax License:** You are not required to collect sales tax on services that are considered construction activities. A construction activity is one where tangible personal property is considered permanently affixed to real property. Landscapers may need to collect sales tax based on the specific services they provide. You can find more information about taxability as it relates to landscaping by reviewing the [PA Code 55.6](#). If necessary, you can obtain a sales tax license by completing an online business tax registration in the Department of Revenue's [myPATH](#) system. For assistance with registering in myPATH, refer to the [Apply for State Business Taxes](#) help guide and/or the [Obtaining State Tax Accounts](#) video tutorial. There is no fee to submit your application.
2. **Home-Improvement Contractor's License:** There is no license specifically for commercial contracting. Instead, construction contractors who perform work on residential properties are required to obtain a Home-Improvement Contractor's License through the PA Attorney General's Office. Landscapers who perform other work at private residences, including, but not limited to the placement of retaining walls, fountains or drainage systems, or the construction, replacement, installation or improvement of buildings, driveways, swimming pools, porches, garages, roofs, siding insulation, solar energy systems, security systems, flooring, patios, non-decorative fences, doors, lighting systems, concrete walkways and windows are considered a home improvement contractor. For more information about this licensing requirement, refer to the PA Attorney General's [Home-Improvement Contractor's webpage](#).
3. **Asbestos and Lead Paint:** The PA Department of Environmental Protection and the Department of Labor and Industry regulate the abatement and disposal of asbestos and lead containing material. You can learn more about the asbestos/lead contractor certification requirement by reviewing the Department of Labor and Industry's [Occupational and Industrial Safety webpage](#).

Besides the items mentioned above, there are no other requirements for a construction contractor, landscaper, or similar business.

After completing any requirements as determined by reviewing the items above, your business should be ready to begin operating.