



CLEANERS, DRY CLEANERS, AND LAUNDRIES

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of the City of Fort Collins Sales and Use Tax Code, as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be used in any case of law. Please refer to the City of Fort Collins Sales Tax Ordinance for any references to your particular business operation for the official laws imposed by the City.

Dry Cleaners and laundries are the consumers of the supplies and other tangible personal property used in performing their services. Tax applies to the supplies and other tangible personal property used in performing their service. Items subject to the tax include, but are not limited to, cleaning solvents, soaps, hangers, bags, tags, etc.

Equipment and machinery used by dry cleaners and laundries is also subject to sales or use tax. This includes the purchase of coin-operated laundry and dry cleaning equipment and machinery.

Any retail sales of tangible personal property made by dry cleaners and laundries are subject to sales tax. Sales of soaps, bleaches, and other tangible personal property through vending machines are subject to the City's use tax on the sales price of the items.

Services rendered by dry cleaners and laundries are not subject to the sales tax.

RELATED TAX GUIDE TOPICS

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CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-73	Imposition of Sales Tax.
Section 25-74	Imposition of Use Tax.

February 27, 2002