

REG-1-048, Laundries and Dry Cleaners

048.01 All property and services purchased by laundries and dry cleaners for use in furnishing laundry and dry cleaning services are taxable. Services rendered by such persons in returning clothing and other items to their original condition are restoration services and are not taxable.

048.02 The sales tax does not apply to receipts from coin-operated laundry and dry cleaning devices. The sales or use tax applies to all property purchased by coin-operated laundries to be used in the furnishing of laundry services, including machinery, equipment, repair parts, materials, and supplies.

048.03 Electricity and other fuels purchased for a laundry or dry cleaner, or for coin-operated laundry and dry cleaning devices is used in restoration and not in processing and is therefore taxable.

048.04 When laundry and dry cleaner operators go beyond the rendition of restoration services and make sales of clothing, bleach, soap, or other property, and alter, repair, or modify garments, they must become licensed to collect and remit the applicable tax.

(Sections 77-2702.13, 77-2703(2), and 77-2704.15, R.R.S. 2003. Uniservice v. State, Doc. 402, Pg. 150 (Lancaster Co. Dist. Ct., 1987). October 1, 2003.)