



Financial Services
Sales Tax Division
215 North Mason Street, 2nd Floor
P.O. Box 580
Fort Collins, CO 80522
970.221.6780
970.221.6782 - fax
fcgov.com/salestax

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 Chapter 25, Article III of the Code of the City of Fort Collins (the "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 relied upon as an official interpretation of the Tax Code applicable in all circumstances. Instead, specific reference should be made to the Tax Code and related ordinances for what is required in any particular circumstance.

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.

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

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

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