

§ 105-187.31. (See note for repeal of Article) Tax imposed.

A privilege tax is imposed on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility. An excise tax is imposed on dry-cleaning solvent purchased for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is ten dollars (\$10.00) for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and one dollar and thirty-five cents (\$1.35) for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes. (1997-392, s. 4; 2000-19, s. 1.2; 2001-265, s. 1; 2007-530, s. 13; 2009-483, ss. 5, 6; 2017-204, s. 2.9(g).)