Dry-cleaning solvent tax rates and bases:
The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax 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. The rate of tax is $10 for each gallon of dry-cleaning solvent that is chlorine-based and $1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. SL 09-483 extended the sunset provision from January 1, 2010 to January 1, 2020.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

Effective August 1, 2001, the rate for chlorine-based dry-cleaning solvent increased from $5.85 per gallon to $10 per gallon; the rate for hydrocarbon-based solvent increased from $.80 to $1.35.

Reduced rates apply to manufacturers/farmers; such transactions are exempt from tax effective July 1, 2010.

The rate on mandatory therman volumes of dry-cleaning natural gas received by the end-user of the gas.

Monthly Volume of Therm [Rate Per Therm
First 200 $.047
201 to 15,000 .035 2001
15,001 to 60,000 .024 The State retained $16,163,604 of allocable municipal share funds due to the revenue shortfall.
60,001 to 500,000 .015 Over 500,000 .003