

# Notice

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**Body:**

## **Notice 99-10**

### **1999 Legislative Changes to the Dry Cleaning Environmental Surcharge and Solvent Fee**

Senate Bill 132, passed by the 1999 Legislature, amended the Kansas Dry Cleaner Environmental Response Act. This notice summarizes the Dry Cleaning Environmental Surcharge and Solvent Fee and explains the changes that are effective July 1, 1999.

#### **The Dry Cleaning Environmental Surcharge and 1999 Changes**

Since its inception in 1995, the dry cleaning environmental surcharge has been 2% of the gross receipts received from dry cleaning or laundry services. Beginning July 1, 1999, the surcharge is increased to 2.5% on the gross receipts from these services. *On all orders delivered on and after July 1, 1999, dry cleaning and laundry retailers must charge tax at the increased rate of 2.5%.*

Dry cleaning and laundry (other than coin-operated) services are also subject to the Kansas Retailers' Sales Tax of 4.9% plus any applicable local sales tax. The environmental surcharge is in addition to the sales tax. Dry cleaning and laundry retailers should keep separate records of the environmental surcharge and sales tax, and