

## REG-1-049, Linen and Clothing Suppliers

049.01 The gross receipts realized from rental of or furnishing of tangible personal property, such as coats, caps, aprons, dresses, uniforms, smocks, towels, linens, rugs, and diapers under an agreement which provides for their periodic cleaning or laundering, are taxable.

049.02 Persons providing this service are retailers and shall issue resale certificates to their suppliers for the clothing or other items which are furnished to their customers under these agreements. Materials, equipment, electricity and other fuels, and supplies consumed by the retailer in providing this service, such as bags or other packaging, bleaches, softeners, and detergents, are taxable.

*(Sections 77-2702.14, and 77-2703(1) and (2), R.S.Supp., 1992. January 24, 1993.)*