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

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; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State.
- The rate of the privilege tax and the excise tax is $10 ($5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and $1.35 ($0.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

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