



Sales and Use Tax - Chemicals Used in Water Pollution Control Facilities. REFUNDS WILL NOT BE MADE FOR SALES AND USE TAX PAID ON CHEMICALS USED IN THE OPERATION OF WATER POLLUTION CONTROL FACILITIES.

Advice has been requested concerning refund of sales and use tax paid on chemicals used in the operation of a water pollution control facility.

The Air and Water Pollution Control Tax Refund Act provides for a refund of sales and use tax paid on materials and equipment which are incorporated into and become a part of the facility, after approval by the Department of Health and the Department of Environmental Control.

Since chemicals used in the operation of a water pollution control facility do not become a part of the facility, sales and use tax paid is not refundable.

APPROVED:



William E. Peters
State Tax Commissioner

September 22, 1976