



Sales and Use Tax - Chemical Toilets. THE PROVIDING OF
CHEMICAL TOILETS IS A RENTAL OR LEASE OF TANGIBLE PERSONAL
PROPERTY SUBJECT TO SALES AND USE TAX.

Advice has been requested whether a company in the business
of providing chemical toilets is renting or leasing tangible
personal property subject to sales and use tax.

Chemical toilets are tangible personal property. The
customer has a right to use the property and exercise con-
trol over the property. The providing of chemical toilets
is a rental or lease of tangible personal property subject
to sales and use tax.

APPROVED:

A handwritten signature in cursive script, appearing to read 'William E. Peters'.

William E. Peters
State Tax Commissioner

June 16, 1978