The *Aurora Municipal Code* definition of “purchase or sale” includes the following: “the acquisition for any consideration by any person of tangible personal property, other taxable products, or taxable services that are purchased, leased, rented, or sold.” This also includes any “lease, lease-purchase agreement, rental, or grant of a license, including royalty agreements, to use tangible personal property or taxable services.”

Retailers providing linens, diapers, uniforms, floor mats, and other textiles, along with the service of laundering soiled linens, must obtain an Aurora Business License and collect tax on the charges for rental. If a retailer fails to collect Aurora sales tax, the purchaser must remit a use tax directly to the City.

Although these transactions may be referred to as “linen services” or other similar “services,” the object of the transaction is the rental of the retailer’s linens and the transaction is, therefore, subject to Aurora tax. Aurora sales/use tax does not have to be paid by licensed retailers when purchasing textile inventory if the property will be held strictly for customer use. Retailers may not avoid the collection of sales tax by paying a sales or use tax upon the purchase of inventory.

Charges for laundering customer-owned textiles are not subject to tax.

**Related Topics**
- Leased & Rented Property
- Lodging Industry
- Professional Services

**Citations**
- *Aurora Municipal Code*
  - § 130-31. Definitions
  - § 130-33. Legislative Intent
  - § 130-156. Taxable Items
  - § 130-160. Responsibility for payment
  - § 130-161. Schedule of Taxes
  - § 130-196. Levy

**Contact Us**
For additional assistance, please contact us:

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