

## Dumpsters Provided With Waste Removal Services

### **Leasing a Dumpster as Part of Waste Removal Services is Not Subject to Sales and Use Tax**

Effective July 1, 2019, Public Chapter 483 (2019) provides that a taxable lease does not include providing a dumpster or other container for waste or debris removal when the provider of the dumpster is exclusively responsible for delivery and pickup of the dumpster.

As a result, charges for dumpsters and other containers that waste removal service providers deliver for exclusive use in their waste and debris removal and pick-up services are not subject to tax.

However, the waste removal services provider would pay sales or use tax on the purchase of the container used to provide waste removal services.

### **Dumpsters and Other Waste Containers Rented or Leased Apart From Waste Removal Services Remain Subject to Sales and Use Tax**

The rental or lease of dumpsters and other waste containers continues to be subject to sales and use tax when such rental or lease is not a part of a waste removal service, and/or where the provider of the dumpster is not exclusively responsible for delivery and pickup of the dumpster.

#### **For More Information**

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

#### **References**

Tenn. Code Ann. § 67-6-102(49); Tenn. Code Ann. § 67-6-102(75); Public Chapter 483 (2019)