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## Miscellaneous Personal Services and Related Sales in New York City

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### Introduction

The purpose of this bulletin is to explain:

- what personal services are subject to **only** the local New York City sales tax;
- what businesses must collect sales tax on these services;
- how other sales by these businesses are taxed; and,
- how to report the tax on your sales tax returns.

*Miscellaneous personal services* are generally services that affect the appearance or comfort of people. Personal services are exempt from sales tax in most locations in New York State. However, these services are taxable if you sell them in New York City. If you sell any of these taxable services in New York City, you must register for sales tax purposes, collect tax, and report these sales as instructed on your sales tax returns. You must also register if you sell taxable products anywhere in New York State. For registration information, see Tax Bulletins [Do I Need to Register for Sales Tax? \(TB-ST-175\)](#) and [How to Register for New York State Sales Tax \(TB-ST-360\)](#).

The chart below summarizes the taxability of sales of miscellaneous personal services and other products both in New York City and in New York State **outside** New York City.

Service	Tax rate in New York City	Tax rate in New York State outside New York City
<p><b>Beautician, barbering, and hair restoring services</b>, including haircuts, hair coloring, shampooing, blow drying, permanents, hair extensions, hair straightening, hair restoration services, etc.</p> <p><b>Exception:</b> Hair restoration services performed by a licensed physician are not taxable.</p>	4½% NYC local rate	Not taxable
<p><b>Sales of other products</b>, such as shampoos, conditioners, and hair styling products</p> <p><b>Exception:</b> Sales of all dandruff preparations, including dandruff shampoos, are not taxable. In addition, sales of products that are intended as a hair regrowth treatment (such as <i>Rogaine®</i>) for use by people who have hair loss or gradual thinning of the hair are not taxable. See <a href="#">Publication 840, A Guide to Sales Tax for Drug Stores and Pharmacies</a>.</p>	8⅞ % combined State & NYC local rate	Full combined State & local tax rate

Service	Tax rate in New York City	Tax rate in New York State outside New York City
<b>Hair removal services</b> , such as electrolysis or waxing	4½% NYC local rate	Not taxable
<b>Manicures and pedicures</b>  <b>Sales of other products</b> , such as nail polish, nail files, or other property	4½% NYC local rate  8⅞ % combined State & NYC local rate	Not taxable  Full combined State & local tax rate
<b>Massage services</b> (even if you are a licensed massage therapist under Title VIII of the Education Law)  <b>Exception:</b> If you are a physician, physiotherapist, or chiropractor, etc., who is performing these services for medical reasons, your charges are not taxable.  <b>Sales of other products</b> , such as electronic massagers, massage oils, etc.	4½% NYC local rate        8⅞ % combined State & NYC local rate	Not taxable        Full combined State & local tax rate
<b>Tanning salons</b> , whether paid on a per-visit basis, or paid for in advance (for example, 10 visits for \$35.00)  <b>Sales of other products</b> , such as lotions, creams, or protective goggles, etc.  <b>Exception:</b> Sales of sunscreen that contains an SPF of 2 or greater are not taxable.	4½% NYC local rate        8⅞ % combined State & NYC local rate	Not taxable        Full combined State & local tax rate
<b>Tattooing or permanent make-up</b> , unless done by someone licensed under Title VIII of the Education Law	4½% NYC local rate	Not taxable
<b>Weight control and health salons, gymnasiums, turkish and sauna baths, and similar places</b>  <b>Note:</b> For a complete explanation of how the sales tax applies to charges by these types of facilities, see Tax Bulletin <a href="#">Health and Fitness Clubs (TB-ST-329)</a> .	4½% NYC local rate	Not taxable

### Payment of tax

If you sell any of these products or services, you must be registered with the Tax Department for sales tax purposes and you must collect and pay over sales tax. When you file your sales tax return, report the sales subject to only the New York City local sales tax on [Schedule N \(Form ST-100.5\)](#), *Taxes on Selected Sales and Services in New York City Only*, and attach it to your sales tax return. For more information on filing returns, see Tax Bulletin [Filing Requirements for Sales and Use Tax Returns \(TB-ST-275\)](#).

## Purchases

Products that you intend to resell to your customers may be purchased without paying sales tax by issuing your supplier a properly completed [Form ST-120](#), *Resale Certificate*.

Any products you buy to be used in providing any of these services cannot be purchased for resale and you must pay sales tax to your supplier at the time of purchase. Additionally, any items you buy for resale that you later use in providing your services are subject to use tax. For more information, see Tax Bulletin [Use Tax for Businesses \(TB-ST-910\)](#).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

### References and other useful information

**Tax Law:** Section 1212-A(a)(2)

**Publications:** [Publication 750](#), *A Guide to Sales Tax in New York State*

**Bulletins:**

[Do I Need to Register for Sales Tax? \(TB-ST-175\)](#)

[Filing Requirements for Sales and Use Tax Returns \(TB-ST-275\)](#)

[Health and Fitness Clubs \(TB-ST-329\)](#)

[How to Register for New York State Sales Tax \(TB-ST-360\)](#)

[Quick Reference Guide for Taxable and Exempt Property and Services \(TB-ST-740\)](#)