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## Massage Services

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### Introduction

This bulletin explains how the New York State and local sales and use taxes (sales tax) apply to businesses that sell massage services.

### Sales of services

Massage services refer to the application of various techniques to the muscular structure and soft tissues of the body that include applying fixed or movable pressure, holding, vibration, rocking, friction, kneading, and compression, using primarily the hands. Typical massage services:

- provide relaxation;
- relieve tired, achy muscles;
- decrease chronic pain; and
- reduce stress.

Sales of typical massage services, as described above, are **subject to** New York City's local sales tax when sold in New York City. Sales of typical massage services are taxable in New York City even if you are a licensed massage therapist under Title VIII of the Education Law.

However, massage services performed by a licensed physician, physiotherapist, or chiropractor for medical reasons are not subject to New York City's local sales tax.

If you sell taxable massage 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.

Sales of any massage services are **exempt** from state and local sales tax everywhere in New York State **outside** New York City.

### Sales of products

Sales of products to your customers, such as:

- electronic massagers,
- massage oils, lotions or creams,
- hot and cold packs,
- herbal wraps, and
- pillows,

are sales of tangible personal property subject to tax throughout New York State. If you sell tangible personal property **anywhere** in New York State, you must register for sales tax purposes, collect tax, and report these sales as instructed on your sales tax returns.

## Purchases of products

You may purchase products that you intend to resell to your customers without paying sales tax by giving your supplier a properly completed [Form ST-120, Resale Certificate](#).

Any products you buy to be used in providing massage 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 \(TB-ST-910\)](#).

*Example: The owner of a massage business keeps an inventory of various products available for retail sale to his customers. Occasionally he takes some of those products for his own use in providing massage services. The owner must pay use tax on his cost for the products used in providing massage services.*

## Purchases of equipment

All purchases of equipment for use in your business are subject to sales tax at the time of purchase. This includes purchases of:

- electronic massagers,
- massage tables,
- massage chairs and stools,
- hot towel cabinets, and
- facial systems.

## Booth rentals

Charges for booth rentals that give the renter the right to use certain space are considered to be charges for the rental of real property and are not subject to sales tax.

## Utilities

All charges for utilities used in providing massage services are subject to sales tax.

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 \(TB-ST-275\)](#)

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

[Miscellaneous Personal Services and Related Sales in New York City \(TB-ST-575\)](#)

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

[Use Tax for Businesses \(TB-ST-910\)](#)