



Tanning Salons

Introduction

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

Sales of services

Tanning salons are facilities that offer people the opportunity to tan indoors. Tanning salons typically have several tanning beds or booths in which people lie or stand for a set period of time to gradually tan the skin. Sales of tanning services, whether paid on a per-visit basis or paid for in advance (for example, 10 visits for \$50.00), are:

- **exempt** from state and local sales tax everywhere in New York State **outside** New York City, but
- **subject to** New York City's local sales tax when sold in New York City.

If you sell tanning 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 products

Sales of products to your customers, such as:

- lotions,
- creams,
- protective goggles, and
- jewelry,

are sales of tangible personal property subject to tax throughout New York State. If you sell any 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.

Note: Sales of sunscreens are not taxable.

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 tanning 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 tanning salon keeps an inventory of various products, such as sunscreens and lotions, available for retail sale to his customers. Occasionally he takes sunscreens or lotions out of his inventory and makes them available for use by

his customers at no charge. The owner of the tanning salon must pay use tax on his cost for the products made available for use by customers at no charge.

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:

- tanning beds,
- lamps,
- towels,
- clothes racks, and
- sanitation kits.

Utilities

All charges for utilities used in providing tanning 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 \(TB-ST-275\)](#)

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

[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 \(TB-ST-910\)](#)