



Tattooing and Permanent Make-up Services

Introduction

This bulletin explains how the New York State and local sales and use taxes (sales tax) apply to businesses that sell tattooing and permanent make-up services.

Sales of services

Tattooing is a cosmetic process that uses needles and colored ink to permanently put a mark or design on a person's skin. Applying permanent make-up, such as eyelining and other permanent colors to enhance the skin of the face, lips, eyelids, and eyebrows, is also a cosmetic service.

Sales of tattooing and permanent make-up services 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 these 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.

Note: Tattooing services performed in New York City for medical reasons (e.g., cancer radiation therapy) by a person who is licensed under Title VIII of the Education Law are **not** taxable.

Sales of products

Sales of products to your customers, such as:

- jewelry, or
- aftercare ointments, lotions, or creams,

are sales of tangible personal property and are 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 tattoo or permanent make-up 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 without paying tax 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 tattoo parlor keeps an inventory of various products available for retail sale to his customers. Occasionally he takes some of those products, such as aftercare ointments, from inventory for his own use when providing tattooing services. The owner must pay use tax on his cost for the products used in providing tattooing services at the tattoo parlor.

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:

- needles,
- chairs or beds,
- lights,
- mirrors,
- coil and/or rotary machines, and
- sterilization and sanitation kits.

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 tattooing and permanent make-up 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 \(TB-ST-910\)](#)