All beauty salons, barber shops and nail salons must pay tax on purchases of tangible personal property or equipment or collect sales tax on their retail sales as summarized below.

### Purchases by Beauty Salons, Barber Shops and Nail Salons:

<table>
<thead>
<tr>
<th>Item</th>
<th>Tax Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consumable supplies such as shampoo, permanents, conditioners, dye, nail polish and styling products to be used in the exempt service</td>
<td>Taxable</td>
</tr>
<tr>
<td>Barber chairs, shampoo stations</td>
<td>Taxable</td>
</tr>
<tr>
<td>Hair dryers, curling irons, flat irons, hair rollers, and hair clips to be used in the exempt service</td>
<td>Taxable</td>
</tr>
<tr>
<td>Towels, capes, and caps to be used in the exempt service</td>
<td>Taxable</td>
</tr>
<tr>
<td>Scissors, brushes, and combs to be used in the exempt service</td>
<td>Taxable</td>
</tr>
<tr>
<td>Sterilizing solution</td>
<td>Taxable</td>
</tr>
<tr>
<td>Waxing materials</td>
<td>Taxable</td>
</tr>
<tr>
<td>Shampoo, conditioners, nail polish and styling products to be resold to customers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Hair dryers, curling irons, flat irons, hair rollers, and hair clips to be resold to customers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Scissors, brushes, and combs to be resold to customers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs</td>
<td>Taxable</td>
</tr>
<tr>
<td>Copiers, printers, and fax machines</td>
<td>Taxable</td>
</tr>
<tr>
<td>Item</td>
<td>Taxability</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------</td>
</tr>
<tr>
<td>Laptop and desktop computers</td>
<td>Taxable</td>
</tr>
<tr>
<td>Calculators, office supplies</td>
<td>Taxable</td>
</tr>
<tr>
<td>Software &amp; software upgrades and labor services to modify, alter, update or maintain software.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - &quot;customized&quot; software = software originally developed for a single end user.</td>
<td>Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods</td>
</tr>
<tr>
<td>Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads</td>
<td>Taxable</td>
</tr>
<tr>
<td>Lease or rental of any tangible personal property - copier, fax, vehicle</td>
<td>Taxable</td>
</tr>
<tr>
<td>Security cameras and other security equipment</td>
<td>Taxable</td>
</tr>
<tr>
<td>Office utilities</td>
<td>Taxable</td>
</tr>
<tr>
<td>Professional services as accounting or legal services</td>
<td>Exempt</td>
</tr>
<tr>
<td>Promotional items including but not limited to: calendars, mugs and articles of clothing</td>
<td>Taxable</td>
</tr>
<tr>
<td>Complimentary items such as stickers, pens, and candy</td>
<td>Taxable</td>
</tr>
<tr>
<td>Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks</td>
<td>Taxable</td>
</tr>
<tr>
<td>Shredding services, trash removal</td>
<td>Exempt</td>
</tr>
<tr>
<td>Cleaning services, plant watering and care</td>
<td>Exempt</td>
</tr>
<tr>
<td>Purchase or lease of real estate, Insurance</td>
<td>Exempt</td>
</tr>
<tr>
<td>Repair and remodeling labor services to real estate</td>
<td>Taxable</td>
</tr>
<tr>
<td>Warranty or service agreements for real estate maintenance when the contract involves the application of tangible personal property per contract</td>
<td>Taxable</td>
</tr>
<tr>
<td>Other contractor services (other contractor should bill you the appropriate tax due)</td>
<td>Taxable</td>
</tr>
<tr>
<td>Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers,</td>
<td>Taxable</td>
</tr>
<tr>
<td>Item</td>
<td>Taxability</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Warranty or service agreements for tangible personal property</td>
<td>Taxable</td>
</tr>
<tr>
<td>such as, computers, printers, copiers, security equipment, etc.</td>
<td></td>
</tr>
<tr>
<td>Advertising as in newspapers, radio, television, etc</td>
<td>Exempt</td>
</tr>
<tr>
<td><strong>Sales made by Beauty Salons, Barber Shops and Nail Salons:</strong></td>
<td></td>
</tr>
<tr>
<td>Brushes and combs</td>
<td>Taxable</td>
</tr>
<tr>
<td>Hair products such as shampoo, conditioners, hair spray and</td>
<td>Taxable</td>
</tr>
<tr>
<td>styling products</td>
<td></td>
</tr>
<tr>
<td>Nail polish and manicure tools</td>
<td>Taxable</td>
</tr>
<tr>
<td>Wigs, toupees and hair pieces</td>
<td>Taxable</td>
</tr>
<tr>
<td>Sculptured nails not sold as part of the manicure service</td>
<td>Taxable</td>
</tr>
<tr>
<td>Cosmetics</td>
<td>Taxable</td>
</tr>
<tr>
<td>Tanning</td>
<td>Exempt</td>
</tr>
<tr>
<td>Hair services such as haircuts, perms, dyeing hair, shampooing</td>
<td>Exempt</td>
</tr>
<tr>
<td>Nail services such as manicures, sculptured nails</td>
<td>Exempt</td>
</tr>
</tbody>
</table>

**Date Composed:** 07/27/2006  **Date Modified:** 07/27/2006