

# Beauty services

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Beauty service professionals provide a variety of services to their clients. Not all services are taxable in the same way. This guide explains how each type of service is taxable, and what professionals need to know to file their excise tax returns correctly every time.

*Updated August 2021*

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### Chair and booth rental

#### Chair and booth rental

Income from renting chairs or booths in your salon is subject to Service and Other Activities Business and Occupation (B&O) tax. This income is taxable whether the rental charge is a flat fee or a percentage of sales. You do not have to collect sales tax on this income.

Please see our [Rental vs. License to Use Real Estate](#) article for more information.

### Eyelash extensions

#### Eyelash extensions

Income from applying eyelash extensions is subject to Service and Other Activities B&O tax. You do not have to collect sales tax.

You are considered the consumer of the eyelash extensions you apply for your customers. You must pay retail sales tax or use tax on these purchases. Please see the [Purchases by the Salon](#) section for more information.

If you sell eyelash extensions separately from applying them, then those sales are retail sales subject to Retailing B&O tax, and you must collect retail sales tax from your customer. Please see the [Sales of Products](#) section for more information.

### Facials and skin care treatments

#### Facials and skin care treatments

Income you earn from providing facials and other similar skin care treatments is subject to Service and Other Activities B&O tax. You do not have to collect sales tax.

You are considered the consumer of all products used to provide these treatments, such as creams, lotions, face masks, and peels. You must pay either retail sales tax or use tax when you purchase these items. Please see the [Purchases by the Salon](#) section for more information.

If you sell creams, lotions, face masks, or peels separately from applying them, then those sales are retail sales subject to Retailing B&O tax, and you must collect retail sales tax from your customer. Please see the [Sales of Products](#) section for more information.

## Hair care

### Hair care

Income from cosmetology and barbering services is taxable under the Service and Other Activities B&O tax classification. You do not have to collect sales tax. These services include:

- Hair cutting, trimming, and shaving.
- Hair shampooing, conditioning, and styling.
- Attaching hair extensions, including charges for both the extensions and labor to attach them.
- Applying chemicals to the hair to color, bleach, curl, or straighten it.
- Mustache and beard trimming, shaving, and designing.

You are considered the consumer of all products used to provide these services, such as shampoo, styling products, shaving cream, and hair dye. You must pay either retail sales tax or use tax when you purchase these items. Please see the [Purchases by the Salon](#) section for more information.

If you sell hair extensions, shampoo, styling products, shaving cream, or hair dye separately from attaching or applying them, then those sales are retail sales subject to Retailing B&O tax, and you must collect retail sales tax from your customer. Please see the [Sales of Products](#) section for more information.

## Hair removal

### Hair removal

Income from removing hair is taxable under the Service and Other Activities B&O tax classification. You do not have to collect retail sales tax. These services include:

- Waxing.
- Threading.
- Tweezing.
- Use of depilatories.

You are considered the consumer of all products used to provide these treatments, such as wax, depilatories, thread, and soothing creams. You must pay either retail sales tax or use tax when you purchase these items. Please see the [Purchases by the Salon](#) section for more information.

## Makeup application

### Makeup application

Income from applying temporary makeup and teaching classes on makeup application is subject to Service and Other Activities B&O tax. You do not have to collect retail sales tax.

When you apply makeup to others, you are considered the consumer of all makeup products used and you must pay either retail sales tax or use tax when you purchase these items. Please see the [Purchases by the Salon](#) section for more information.

If you sell makeup products separately from applying them, then those sales are retail sales subject to Retailing B&O tax, and you must collect retail sales tax from your customer. Please see the [Sales of Products](#) section for more information.

## Microblading and permanent makeup

### Microblading and permanent makeup

Applying permanent makeup and microblading are considered to be forms of tattoo services. Tattoo services are retail sales subject to Retailing B&O. You must collect retail sales tax from your customers for these services.

You may purchase ink for these services without paying sales tax by using your reseller permit, since you are reselling the ink when you tattoo your customers. You are considered the consumer of all other supplies used when performing tattoo services, such as the needle, gun, and gloves. You must pay either retail sales tax or use tax on these purchases of supplies that are not being resold. Please see the [Purchases by the Salon](#) section for more information.

## Nail care services

### Nail care services

Income from nail care services such as manicures and pedicures is subject to Service and Other Activities B&O tax. You do not have to collect retail sales tax on this activity.

You are considered the consumer of all products used when providing nail care services, such as nail polish, foot wash, cuticle oil, and any tools. You must pay either retail sales tax or use tax when you purchase these items. Please see the [Purchases by the Salon](#) section for more information.

If you sell these items separately for the customer to take home with them, such as a bottle of nail polish, then you are making a retail sale. Please see the [Sales of Products](#) section for more information.

## Personal property tax

### Personal property tax

Personal property tax is due on most property used in conducting business. Personal property includes all assets and supplies used by the business. It does not include inventory held for sale.

Examples of items that would be subject to personal property tax include chairs, mirrors, washing sinks, hair dryers, and styling tools.

You do not pay personal property tax on the excise tax return. This tax is administered by your county assessor. Please see our [Personal Property Tax Brochure](#) for more information.

## Piercing

### Piercing

Income from body piercing services is generally subject to Service and Other Activities B&O tax. If you charge one price for both the jewelry and the piercing service, then the entire charge is subject to Service and Other Activities B&O tax. You are considered the consumer of the jewelry and you must pay either retail sales tax or use tax on the purchase of the jewelry that you apply to the piercing.

If you charge one price for both the jewelry and the piercing service, and the value of the jewelry is greater than 10% of the service, then the income is subject to Retailing B&O tax and you must collect retail sales tax from your customer on the total charge. In this case, you do not need to pay retail sales tax or use tax on the purchase of the jewelry.

Please see the [Purchases by the Salon](#) section for more information.

However, if you sell the jewelry separately from the piercing service then the sale of the jewelry is a retail sale subject to Retailing B&O tax, and you must collect retail sales tax from your customer. Please see the [Sales of Products](#) section for more information.

## Purchases by the salon

### Purchases by the salon

When you purchase items for resale, you do not need to pay retail sales tax. You may provide your vendor with your reseller permit for these purchases.

If you pay retail sales tax on items you resell, you may claim a [Taxable Amount for Tax Paid at Source](#) deduction on your excise tax return to recover the retail sales tax you paid in error. This deduction is claimed under the retail sales tax classification only. This deduction does not apply to Retailing B&O tax. You must keep copies of all purchase invoices or receipts for the purchases you claim as a deduction.

Examples of items you might purchase for resale include shampoo, conditioner, hair styling products, nail polish, and cosmetics.

However, you are considered the consumer of any supplies you use while providing beauty services. As a consumer, you are required to pay either retail sales tax or use tax on these purchases. Examples include shampoo and conditioner used when washing a client's hair, gloves, and foil.

You must also pay retail sales tax or use tax on all purchases of business assets and other items that are reusable. Examples of these items include:

- Furniture.
- Computers.
- Hair styling appliances such as hair dryers and clippers.
- Hair styling tools such as combs and scissors.
- Supplies such as pens, paper, toilet paper, and tissues.

If your vendor does not collect retail sales tax, you must report [use tax](#) on these purchases on your excise tax return. The amount subject to tax includes the entire charge for the product, including shipping or delivery charges.

## Sales of products

### Sales of products

Income from sales of products to your customers are generally considered retail sales, subject to Retailing B&O tax.

In most cases, you must collect retail sales tax from your customers unless a specific exemption applies. The retail sales tax rate you charge is based on the location where your customer receives the goods you sell to them. Usually, that location is your salon. You can find the appropriate sales tax rate by using our [Tax Rate Lookup Tool](#).

Sales of products to other businesses who will resell those products are subject to Wholesaling B&O tax. Your customer must provide you with their [reseller permit](#) for the sale to be considered a wholesale sale. Without a reseller permit, the sale is considered a retail sale subject to Retailing B&O tax and retail sales tax. You must keep copies of all reseller permits provided by your customers.

Sales of hair care products, skin care products, nail care products, and cosmetics are also subject to a [Litter Tax](#). Examples of items subject to Litter Tax include sales of shampoo, hair styling products, face creams and lotions, nail polish, and cosmetics. Your business pays this tax.

## Specific licensing requirements

### Specific licensing requirements

There are specific licensing requirements in Washington for those who work in the beauty industry. Regardless of whether you plan to operate as a business or as an employee, you must be licensed by the Department of Licensing (DOL). Please see the [Business and professional licenses page](#) on the DOL website for more information.

[Cosmetology, hair design, barber, manicurist, esthetician, or master esthetician license](#): Whether you operate as a business or as an employee providing any of these services, you must be licensed by DOL.

[Permanent cosmetics license](#): Whether you operate as a business or as an employee providing permanent cosmetics services, you must be licensed by DOL.

**Business license**: If you plan to operate as a business rather than as an employee, you must [apply for a business license](#) with the Department of Revenue. You may add a city business license to your state business license application, if a city license is required for your location.

[Salon/shop, personal service, or mobile unit license](#): If you plan to operate a salon, shop, personal service, or mobile unit in Washington, then you must be licensed as such. This license is issued by DOL in addition to your business license. This license is also required for those renting booths or chairs at a salon.