

TANNING FACILITY

Checklist

- For more information about tanning salon regulations, see Ohio Revised Code (ORC) Section 4713. The ORC can be found at your local library or on-line at <http://codes.ohio.gov/orc>.
- Tanning facilities are licensed by the Ohio State Board of Cosmetology. The salon may not open until it is approved by the Ohio State Board of Cosmetology Inspector. Contact the Ohio State Board of Cosmetology at (614) 466-3834 to request a TANNING FACILITY APPLICATION. Information and forms are also on-line at <http://www.cos.ohio.gov>.
- You must have a VENDOR'S LICENSE and collect sales tax. Contact YOUR COUNTY AUDITOR. Information is also on-line at <http://business.ohio.gov>.
- If you have questions about sales tax, contact the OHIO DEPARTMENT OF TAXATION at (888) 405-4039 for Business Tax Assistance; 888-405-4089 for Tax Registration; or (800) 282-1782 for the Forms Request Line. Information is also on-line at <http://tax.ohio.gov> and <http://business.ohio.gov>.
- Under Ohio's sales & use tax laws, taxable retail sales and salon services include:
 - Skin care, including facials and exfoliation
 - Cosmetics application
 - Application of false eyelashes
 - Manicures, including application of polish
 - Application of artificial nails
 - Pedicures
 - Hair removal by any means, including electrolysis, plucking or the application of depilatory products
 - Body piercing and branding
 - Tattooing, including permanent and temporary tattoos
 - Massage
 - Tanning, whether done using light or chemical means
- NEW EXCISE TAX REQUIREMENTS FROM IRS
 1. Businesses providing ultraviolet tanning services must collect the **10 percent excise tax** at the time the customer pays for the tanning services.
 2. If the customer fails to pay the excise tax, the tanning service provider is liable for the tax.
 3. The tax does not apply to phototherapy services performed by a licensed medical professional on his or her premises.

*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
Funded in part through a grant with the U.S. Small Business Administration.*



Department of
Development

Small Business
Development Centers



U.S. Small Business
Administration

4. The tax does not apply to spray-on tanning services.
5. If a payment covers charges for tanning services along with other goods and services, the other goods and services may be excluded from the tax if they are separately stated and the charges do not exceed the fair market value for those other goods and services.
6. If the customer purchases bundled services and the charges are not separately stated, the tax applies to the portion of the payment that can be reasonably attributed to the indoor tanning services.
7. The tax does not have to be paid on membership fees for certain qualified physical fitness facilities that offer indoor tanning services as an incidental service to members without a separately identifiable fee.
8. Tanning service providers must report and pay the excise tax on a quarterly basis.
9. To pay the tax, businesses must file **IRS Form 720 (Part II IRS No. 140), Quarterly Federal Excise Tax Return** using an Employer Identification Number assigned by the IRS. Businesses that don't already have one can apply for an EIN online at www.irs.gov.
10. Frequently Asked Questions can be found at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Excise-Tax-on-Indoor-Tanning-Services-Frequently-Asked-Questions> .

If you will feature recorded music, you must have permission from the owner of the copyrighted material. You can do this by contacting ASCAP or BMI. For more information, contact ASCAP at (212) 621-6000 (www.ascap.com) or BMI at (212) 220-3000 (www.bmi.com).

NAICS 812199/26

*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
Funded in part through a grant with the U.S. Small Business Administration.*



Department of
Development

Small Business
Development Centers



U.S. Small Business
Administration