



Manicures and Pedicures

Introduction

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

Sales of services

Manicure and pedicure services include:

- nail shaping,
- cuticle trimming,
- nail strengthening applications,
- applying acrylic or gel nails,
- nail fills,
- exfoliation treatments,
- foot and calf massage, and
- paraffin treatments.

Sales of manicure and pedicure 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 any of 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.

Sales of products

Sales of products to your customers, such as

- nail polish,
- nail files,
- soaking liquids,
- scrubs, and
- creams,

are sales of tangible personal property 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.

Note: Sales of products designed to treat a medical nail problem, such as nail fungus, are exempt from sales tax if the product contains a recognized drug or medicine.

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 manicure and pedicure 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 nail salon keeps an inventory of various nail polishes, files, and other products available for retail sale to her customers. Occasionally she takes some of those products for her own use in providing manicure or pedicure services at the salon. The owner of the salon must pay use tax on her cost for the products used in providing services at the salon.

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:

- chairs,
- soaking tubs and bowls,
- disposable slippers and toe separators, and
- scrubs, exfoliants, and creams.

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 manicure and pedicure 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? \(TB-ST-175\)](#)

[Drugstores and Pharmacies \(TB-ST-193\)](#)

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