



## INDIANA DEPARTMENT OF REVENUE

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Indiana Government Center  
100 N. Senate Ave  
Indianapolis, IN 46204-2253

**INFORMATION BULLETIN #27**  
**SALES TAX**  
**SEPTEMBER 2019**  
**(Replaces Information Bulletin #27 dated December, 2002)**  
**Effective Date: December 2002**

**SUBJECT:** Barbers and Beauticians

**REFERENCE:** IC 6-2.5-4-1; 45 IAC 2.2-1-1; 45 IAC 2.2-4-2

**DISCLAIMER:** Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

### **SUMMARY OF CHANGES**

This bulletin has been updated to reflect the Department's bulletin formatting procedures.

#### **I. SERVICES PERFORMED BY BARBERS AND BEAUTICIANS**

Services provided by barbers and beauticians are not subject to Indiana sales tax. Such services include permanents, shaves, haircuts, extensions, braids, braiding, and dye services.

#### **II. SUPPLIES USED BY BARBERS AND BEAUTICIANS**

A barber or beautician is liable for Indiana sales tax on the purchase of all supplies and equipment used in the course of performing hair services. Indiana sales tax should normally be paid on these items at the time of purchase.

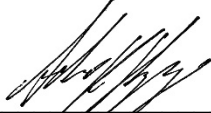
*Example:* A beauty shop purchases shampoos, hair rinses, hair dryers, hair dye, foils, and combs. These purchases are used in the course of performing hair services and are subject to Indiana sales tax.

#### **III. SUPPLIES PURCHASED FOR SALE**

A barber and beautician who purchases products for the purpose of resale must register with the Department as a retail merchant and collect and remit tax on all product sales. Sales tax is not due on the original purchase of these products if purchased for the purpose of resale. Examples include shampoos, conditioners, dry shampoo, hair spray, hair paste, and hair oils.

#### **IV. OFFICE EQUIPMENT**

The purchase of furnishing, office equipment, and utilities used by a barber or beautician in the operation of a barber shop or salon is subject to Indiana sales tax. Examples include hair dryers, stylist chairs, bookshelves, computers, mirrors, foils, brushes, water, and electricity.



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Adam J. Krupp  
Commissioner