

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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August 22, 2002

Re: Our File Number LR-02-140; Taxability of aqua massage services

Dear

This is in response to your inquiry concerning whether you should charge sales tax on your aqua massage services.

Section 1354 (11) specifically levies a sales tax upon "any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business. Additionally, Tax Commission Rule 710:65-19-313 specifically includes Toning salons and Tanning salons in the sales tax levy.

The basic features of aqua massage services are similar to toning services and tanning services in nature where the machine is actually providing the benefit of the services to the customer. Therefore, sales tax is due on massages as featured in your correspondence as . services.

Services rendered by a masseur or masseuse, however, are not subject to sales tax.

A registration form, which needs to be completed in order to obtain a sales tax permit has been forwarded to you. Also, please find enclosed Commission Rule 710:65-19-313 and Section 1354 (11) of Title 68.

This response applies only to the circumstances set out in your request of July 30, 2002. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION