

## **Draft Listing as of June 1 – Services Impacted by Sales Tax Increase**

*This document will be updated when new information is available.*

### **Personal care services**

"Personal care services" include services related to the human body including hair care and maintenance, body piercing, tattooing, tanning, massage, nail care, foot care, reflexology, spa treatments, electrolysis; memberships or fees paid for fitness training, health clubs, spas; elective cosmetic medical procedures. Except for elective cosmetic medical procedures, "personal care services" do not include medical services or services ordered by a physician.

### **Personal property services**

"Personal property services" includes services related to personal property including dry cleaning; laundry and diaper services, excluding self-serve laundry services; embroidery and monogramming; car washing; pressure cleaning and washing; pet services such as exercising; sitting; training, grooming, and boarding for non-medical purposes; picture framing; domestic services, including house cleaning, painting, papering, furniture and rug cleaning; janitorial services; interior decoration; meal preparation; butchering; and art restoration; and warehousing and storage, including storage rental units, warehouse space rental, moving services, vehicle towing, boat mooring, and storage of recreation equipment.

### **Real property services**

"Real property services" means services related to real property including repairs, maintenance and other service to buildings and land, such as electrical, plumbing, cooling, heating, flooring and structure; other household operations including, gutter cleaning, grounds maintenance, landscaping, tree service and removal, driveway sealing, and lawn care; pest control; security systems installation and monitoring; fire protection; pool service and maintenance; chimney service and cleaning; snow plowing, shoveling and removal; waste removal; asbestos removal; building moving services. "Real property services" does not include construction services including construction of buildings, excavation, well drilling or installation of septic systems.

### **Installation, repair and maintenance services**

"Installation, repair or maintenance services" includes all services involved the installation, repair or maintenance of tangible personal property such as jewelry, cameras, guns, musical instruments, electronic and mechanical equipment, lawn and garden equipment; computers and office equipment, vehicles, and appliances; service and maintenance contracts; tailoring, clothing and shoe repair; furniture repair and restoration.

### **Transportation and delivery services**

"Transportation and delivery services" includes purchases of intrastate transportation of persons and property including transportation by taxi, limousine, rail, water, air, van pools or bus; delivery by mail and package delivery services; independent courier services; and travel agency service fees.

**Amusement, entertainment and recreational services**

"Amusement and recreation services" includes, but is not limited to, admission to entertainment venues and performances, except those provided by a governmental entity or an incorporated nonprofit organization, including theaters, movies, lectures, concerts, amusement parks, water parks, fairgrounds, race tracks, carnivals, circuses, sports activities, stadiums, amphitheaters, museums, planetariums, animal parks, petting zoos, aquariums, historical sites, state parks, convention centers; fees charged for participation in or entry to golf courses, miniature golf, ski areas, bowling alleys, swimming pools, skating rinks, billiard parlors, gymnasiums, go carts, tennis and racquetball courts, paintball; exhibition shows such as auto, boat, camping, home, garden, animal and antique shows; scenic and sightseeing excursions including whitewater rafting, guided recreation, aircraft, helicopter, balloon, blimp, watercraft, railroad, bus, trolley and wagon rides; membership fees for health clubs, fitness centers, and athletic clubs; lessons and training such as music, sports, dance, martial arts, gymnastics, physical fitness, art and crafts; proceeds from arcade games; fees paid to for-profit recreation and vacation camps for tuition and recreation services.[Excludes Government and Non-Profit Provided Services; Includes For-Profit Camps.]