



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

MARCH 3, 2011

Sunless Tanning is a Retail Sale

Background

Sunless tanning, also referred to as spray tanning, airbrush tanning, or UV-free tanning, is a common alternative to the traditional bed tanning. Sunless tanning is the application of chemicals to the skin to produce an effect similar in appearance to a traditional suntan. The chemicals can be applied via machine, a person using an airbrush, or manually using a lotion/cream. Sunless tanning generally involves the use of lotions and sprays that contain dihydroxyacetone (DHA) as the active ingredient.

Charges for sunless tanning, like traditional bed tanning, are retail sales subject to the retailing B&O tax and retail sales tax. These charges are retail sales regardless of whether the business provides both sunless and traditional bed tanning, or provides only sunless tanning.