

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 661
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Subject: Extending the sales tax to cosmetic procedures

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Section

- 1 Sales and Purchase.** Expands the definition of taxable sale or purchase to include cosmetic surgery and other procedures such as cosmetic injections, laser procedures, hair transplants and hair removal and cosmetic dentistry. Reconstructive surgery and dentistry for medical purposes or to deal with abnormalities remain exempt. Effective for sales after June 30, 2013.