

Federal Excise Tax on Indoor Tanning

The Patient Protection and Affordable Care Act (ACA) contains numerous tax provisions, including a tax on indoor tanning services.

The act imposes a 10% tax on amounts paid for indoor tanning services. Similar to a sales tax, the person who performs the tanning service collects the tax from the purchaser when payment for the tanning service is made. If the person receiving the indoor tanning service does not pay the tax, then the person performing the procedure pays the tax. The person collecting the tax remits payment of the tax quarterly, on [Form 720](#). **This provision applies to services performed on or after July 1, 2010.**

[Frequently Asked Questions \(FAQs\)](#) posted on Internal Revenue Service web site provide detailed examples of how to calculate and remit the tax. Also refer to the [Indoor Tanning Services Tax Center page](#). The Federal Register [online-document](#) links more information.

Taxpayer inquiries can be directed to the IRS Business and Specialty Tax Line (800-829-4933), available Monday-Friday from 7 AM to 10 PM EST.