



**H.B. 408**  
125th General Assembly  
(As Introduced)

Rep. Taylor

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**BILL SUMMARY**

- Exempts massage therapy from sales taxes when provided by a state-licensed massage therapist.

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**CONTENT AND OPERATION**

**Exempt some massage services from sales tax**

(R.C. 5739.01(B)(3)(r))

Currently, most massage service is taxable under the sales tax as one of several taxable "personal care services." Massage service is not taxable if it is provided by or prescribed by a licensed physician or chiropractor.

The bill exempts massage therapy from the sales tax if it is provided by a person holding a valid massage therapy certificate issued by the State Medical Board, regardless of whether the therapy is prescribed.

Massage therapy is one of the limited branches of medicine regulated by the State Medical Board. To obtain a massage therapist certificate, a person must complete a 600-hour minimum course of education in the subject at a school recognized by the Medical Board, and must pass an examination administered by the Medical Board. The examination fee is \$250. Practitioners must comply with the American Massage Therapy Association code of ethics and standards of practice, and are subject to disciplinary action by the Medical Board. (R.C. 4731.15 to 4731.19; O.A.C. 4731-1-02, 4731-1-05, 4731-1-12, 4731-1-15, and 4731-1-18.)

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## HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	02-17-04	p. 1645

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