

Animal Bathing

[Public Chapter 499 \(2005\)](#)

Sales and
Use tax
notice
#05-03

Effective June 22, 2005, Public Chapter 499, Acts of 2005, amends Tenn. Code Ann. Section 67-6-102(a)(28)(F)(v) to make the total sales price charged for bathing an animal subject to the full state and local sales tax rate. The provision for taxing only 15% of a single charge that includes both bathing and grooming of an animal is repealed.

Laundering or dry cleaning of tangible personal property is a taxable service in Tennessee. Thus, charges for bathing animals are subject to sales tax while charges for grooming are not taxable.

Persons providing animal grooming services who have been making a single charge that includes both the bathing and grooming of an animal have two options:

- Separately itemize the charge for bathing from grooming and apply sales tax to the charge for the bathing portion of the invoice, or

- Continue to make a single charge for both bathing and grooming, and apply tax to the total charge on the invoice.

Animal bathing by a licensed veterinarian for medical purposes remains exempt from sales and use tax under Tenn. Code Ann. Section 67-6-102(a)(28)(F)(v).

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at www.Tennessee.gov/revenue.

Publication Date: August 29, 2005