

Services Subject to Sales Tax Ohio

- Rental of hotel rooms or similar sleeping accommodations for less than 30 days by establishments with five or more sleeping rooms.
- Provision of landscaping or lawn care service, if annual sales of this service equal or exceed \$5,000.
- Provision of private investigation or security service.
- Provision of information service through use of a nine-hundred telephone call (1-900).
- Production of tangible personal property from material supplied by the customer. For example, a tailor using fabric furnished by the customer.
- Building maintenance and janitorial service, if annual sales of this service equal or exceed \$5,000.
- Exterminating service.
- Physical fitness facility service.
- Recreation and sports club service.
- Repair of tangible personal property (except repair of property which is exempt from sales tax).
- Installation of tangible personal property (except installation of property which is exempt from sales tax).
- Washing (except coin-operated), cleaning, waxing, polishing, or painting of motor vehicles.
- Towing service for motor vehicles, this includes the conveyance of a wrecked, disabled, or illegally parked motor vehicle.
- Laundry and dry cleaning service, excluding sales made through coin operated machines.
- Automatic data processing, computer services, or electronic information services provided for use in a business. Electronic information services include, but are not limited to, Internet access charges and e-mail service charges for use in a business.
- Certain telecommunication services.
- Satellite broadcasting service.
- Personal care service, including skin care, application of cosmetics, manicures, pedicures, hair removal, tattoos, body piercing, tanning, massage and other similar services. It does not include hair care: cutting, coloring, and styling.
- Transportation of persons, within Ohio, except by public transit systems or commercial airlines.
- Snow removal service, if annual sales of this service equal or exceed \$5,000.
- Storage of tangible personal property (except such property that the consumer of the storage holds for sale in the regular course of business).

<https://tax.ohio.gov/help-center/faqs/sales-and-use-applying-the-tax-what-is-and-isnt-taxable/sales-and-use-applying-the-tax>