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## Sales Tax on Massage or Sales Tax Exemption

Effective October 1, 2006, the New Jersey Sales and Use Tax Act imposes Sales Tax on the retail sale of massage, bodywork, or somatic services that are rendered in New Jersey, except when provided pursuant to a doctor's prescription. There is no New Jersey Use Tax due on services received out-of-State. "Massage, bodywork, and somatic services" means systems of activity of structured touch, which include holding, applying pressure, positioning, and mobilizing soft tissue of the body by manual technique, and use of visual, kinesthetic, auditory, and palpating skills to assess the body for purposes of applying massage, bodywork, or somatic principles. Such applications may, for example, include the use of therapies such as heliotherapy or hydrotherapy, the use of moist hot and cold external applications, and external application of herbal or topical preparations. The taxability of the services does not depend upon the type of facility where the services are performed. Massage, bodywork, and somatic services are taxable regardless of whether they are performed in a massage only facility, a clinic, a spa, an athletic facility, or other location, unless they are performed by a massage, bodywork, or somatic practitioner pursuant to a doctor's prescription.

Charges for massage, bodywork, or somatic services are not subject to Sales Tax if they are performed pursuant to a doctor's prescription. A "doctor's prescription" for massage, bodywork, or somatic services means direction by a licensed medical doctor, osteopath, chiropractor, podiatrist, psychologist with a doctorate in psychology, or dentist for initiation of massage, bodywork, or somatic services for a patient for whom the referring doctor is providing treatment or consultation services within the scope of his or her license. **This direction must be in writing, and must contain the following: name of patient; name and signature of referring doctor; purpose of the referral; and description of conditions or needs to be addressed by the massage, bodywork, or somatic therapy.** Massage, bodywork, or somatic services provided without a doctor's prescription are taxable.

Prescriptions can be mailed to Hillsborough Massage Therapy LLC, 601A Omni Drive, Hillsborough, NJ 08844, handed directly to your Hillsborough Massage Therapy LLC Licensed Massage Therapist, or e-mailed to us at [info@hillsboroughmassage.com](mailto:info@hillsboroughmassage.com). For more questions, please contact us at 908-359-5777.