

Grooming and Hygiene Products

Sales Tax Fact Sheet 117F

What's New in 2017

We made general updates to this fact sheet.

This fact sheet defines and summarizes how Minnesota Sales and Use Tax applies to grooming and hygiene products.

Definition

Grooming and hygiene products, including for babies, are taxable. Grooming and hygiene products are defined to include only:

- antiperspirants
- cleaning solutions (face wash, exfoliates, scrubs, douches, etc.)
- mouthwash
- shampoo
- soaps (bar, liquid, body wash, powder, etc.)
- suntan lotions and sunscreens
- toothpaste

The seven product categories listed above are taxable even if prescribed by a licensed health care professional or if they meet the definition of over-the-counter drug. However, if a product included in these seven categories can only be obtained with a prescription from a licensed health care professional, the product is exempt as the sale of a drug.

Products not listed above, are exempt as over-the-counter drugs if their packaging includes a "drug facts" panel or a statement of the active ingredients.

Many products that are thought of as grooming and hygiene products are not included in the definition above. An item that does not meet the grooming and hygiene product definition is taxable unless it meets the criteria for an over-the-counter drug. Many product categories include both taxable and exempt items. For example, some brands of body-powders are exempt because they have a list of active ingredients on the packaging. Other brands of body-powders are taxable because they have no list of active ingredients. Remember to check the label to

determine if an item is exempt or not. For more information, see Fact Sheet 117A, *Drugs*.

Other taxable items:

- adhesive bandages (unless medicated)
- baby oil, powder, and creams
- condoms
- bath oils, salt, sprays, beads, etc.
- colognes and perfumes
- cosmetics
- cotton balls and swabs
- denture cleaners and adhesives
- deodorants
- feminine hygiene products (douches, wipes, sprays)
- first aid kits
- hair care products (gel, mousse, spray, color, permanent wave, volumizing, conditioners, treatments, brushes, combs)
- hand and body lotions
- moisturizers
- shaving products
- vitamins and minerals (See Fact Sheet 102E, *Dietary Supplements*)

Legal References

Minnesota Statute 297A.67, subd. 7, *Drugs; Medical Devices*

Other Fact Sheets

102E, *Dietary Supplements*

117A, *Drugs*

117B, *Durable Medical Equipment*

117C, *Mobility Enhancing Equipment*

117D, *Prosthetic Devices*

117E, *Health Product Exemptions*

142, *Sales to Government*

146, *Use Tax for Businesses*

164, *Local Sales and Use Taxes*

172, *Health Care Facilities*