

## Business Licensing:

Hair, nail, skin and tattoo businesses operating in the City are required to have a City of Wasilla business license. The cost of an annual license is \$25.



Hair Stylists, Barbers , Nail Technicians, Estheticians and Tattooists must be occupationally licensed with the State of Alaska. A City business license will not be issued unless all State of Alaska occupational licensing is complete. In addition to the individual occupational license the owner of a salon must also obtain a Shop Owners license.

All occupational licensing is issued by the State of Alaska Division of Corporations, Business & Professional Licensing. Information can be obtained on their webpage: <https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofBarbersHairdressers.aspx> or Licensing Examiner  
P.O. Box 110806 Juneau AK 99811-0806  
Phone: 907-465-2550  
[BoardofBarbersHairdressers@Alaska.Gov](mailto:BoardofBarbersHairdressers@Alaska.Gov)

### City of Wasilla Finance Department

290 E Herning Avenue  
Wasilla, AK 99654  
Phone: 907-373-9088  
Fax: 907-373-9085  
[salestax@ci.wasilla.ak.us](mailto:salestax@ci.wasilla.ak.us)

[www.cityofwasilla.com](http://www.cityofwasilla.com)

# Hair, Nail and Skin Services

*Business Information Pamphlet*

City of Wasilla  
Finance Department  
July 2021





## Collecting Sales Tax:

### What about product and service sales?

All goods sold and services provided at salons located in the City limits are taxable. Sales tax is not charged on tips.

A sales tax return must be filed each month or designated filing period indicating the gross sales and tax due.

### What about booth rentals and commissions?

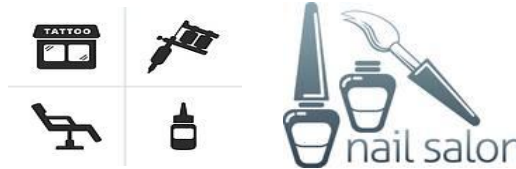
**OWNERS:** Shop owner's that rent space (i.e. stations, booths, etc.) to individuals that operate as their own business must remit sales tax for rents in addition to any services and products the owner sells or provides.

The renters must have their own City business license in order to remit sales tax under their own business name. Owners that rent space must maintain records that substantiate rental income, segregate

owner revenue from renter revenue on the sale of goods and services, and provide proof that renter holds a current business license.

**RENTERS:** For those individuals renting a booth, a City business license is required and should be displayed in your rented area. A tax account will be set up to remit sales tax on the services and products sold each month.

**COMMISSIONS:** If working on a commission basis (i.e. no booth or station rental fee), the employee is not required to obtain a City business license. All sales tax collected on the goods and services shall be remitted under the owner's business.



**CHANGING LOCATIONS:** When changing locations, you must notify the sales tax administrator or update your location through your online account. After approval, the license with the new location will be available to print and display at the new location. If you move outside or stop working in the City you must close your account or the City will continue to expect

monthly sales tax returns. Penalties of \$25 are assessed for late returns with an additional \$50 assessed for estimating a missed tax return.

## Wholesale Sales Tax Exemption:

Hairstylists, nail technicians and estheticians that have a State of Alaska and City business license qualify for a Wholesale/Manufacturer exemption card. The card exempts the business from sales tax on purchases inside the City that are for resale. This exemption can be obtained for \$10.00 from the Finance Department, our website [www.cityofwasilla.com](http://www.cityofwasilla.com) or request an application on your online MUNIRev account. The exemption expires at calendar year end and may be renewed annually.

## City Permitting:

Shop owners or tenants operating in the City may also need a land use or sign permit. For information contact 907-373-9020 or <https://www.cityofwasilla.com/services/departments/planning-department>

## Questions?

If you have questions, please contact the sales tax administrator at 907-373-9088 or by email [salestax@ci.wasilla.ak.us](mailto:salestax@ci.wasilla.ak.us).