Example of an inconsequential sale: Use of a hair care product on a client’s hair by a barber or beautician in connection with performing professional services is usually inconsequential. On the other hand, if the barber or beautician supplies the customer with a bottle of the product for the client’s use thereafter and without the professional’s assistance, the transfer of the bottle of hair care product is deemed not inconsequential. See City Code Regulation 5-10-460.4(D)3.

Note: Any items that are taken from inventory for use in connection with performing professional services are taxable for Use Tax on the cost of the item if no taxes were paid at the time of original purchase. See Mesa City Code Section 5-10-610.

2. Sub-Leases
When a property is subleased, the taxable landlord is the one directly leasing to the tenant in actual possession of the property.

3. Security Deposits
Security deposits are only taxable if and when they are forfeited. Non-refundable deposits are taxable when received.

This publication is for general information only regarding Transaction Privilege (Sales) and Use Tax on Beauty, Barber, Hair, Nail or other Salon activities. For complete details, refer to the City of Mesa Privilege & Excise Tax Code and related regulations. In case of inconsistency or omission in the publication, the language of the Tax Code will prevail.