

Professional and Occupational Services

Professional services such as those provided by physicians, attorneys, accountants, engineers, and others are exempt. However, the tax applies to any tangible personal property that may be sold at retail by such professionals (i.e.--opera glasses, field glasses, etc.). Occupational services such as provided by barbers, beauty parlors, bootblacks, cleaning and pressing shops, laundries, and similar service establishments are exempt. However, if delivery to the purchaser or his agent is consummated within the state, the tax applies to any tangible personal property which may be sold at retail by such establishments.