

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1027

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**Version:** As introduced

**Authors:** Kahn and Lenczewski

**Subject:** Imposing sales tax on certain cosmetic procedures

**Analyst:** Pat Dalton, 651-296-7434

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### Section

- 1 Sales and purchase.** Expands the definition of taxable sales and purchase to include voluntary medical procedures used to improve a person's appearance, body image, or self-esteem. Reconstructive surgery or dentistry to correct congenital defects, developmental defects, or the results of trauma, infection, or disease will not be subject to the tax. Effective after June 30, 2007.