

Taxable Sales of Services in Idaho

Service

- 1 Typesetting service; platemaking for the print trade (when sold to a consumer)
- 2 Fishing and hunting guide services
- 3 Health clubs, tanning parlors, reducing salons (charges for reducing salons are not taxable.
- 4 Tuxedo rental
- 5 Photocopying services
- 6 Photo finishing
- 7 Printing
- 8 Sign construction and installation (separately stated charges for installation are not taxable
- 9 Admission to pari-mutuel racing events (sales tax is not imposed on wagering)
- 10 Amusement park admission and rides
- 11 Billiard parlors
- 12 Bowling alleys
- 13 Circuses and fairs — admission and games
- 14 Admission to school and college sports events
- 15 Admission to cultural events (certain sales of admissions by 501(c)(3) corporations are exempt)
- 16 Pinball and other mechanical amusements (these are also subject to a \$35 annual fee in lieu of sales tax)
- 17 Admission to professional sports events
- 18 Rental of video tapes for home viewing
- 19 Leases and rentals of tangible personal property
- 20 Chartered flights (with pilot)
- 21 Hotels, motels, lodging houses (taxable if the rental period is 30 days or less)
- 22 Custom fabrication labor
- 23 Repair material, generally
- 24 Service contracts sold at the time of sale of TPP (sales of optional service contracts are not taxable)
- 25 Custom processing (on customer's property)
- 26 Custom meat slaughtering, cutting and wrapping
- 27 Taxidermy (considered to be fabrication labor)
- 28 Welding labor (fabrication and repair) (only fabrication labor is taxable, separately stated charges for repair labor are not taxable)
- 29 Diaper service.