

Q: *Why am I being charged sales tax on my upholstery work?*

A: *According to the Massachusetts sales tax code:*

Reupholsterers. The reupholstering of furniture, including the making of a new slipcover, is a fabrication. A fabrication is subject to the sales tax. The reupholsterer shall collect the sales tax from the customer. The tax applies to the total amount which the reupholsterer charges the customer, whether or not the reupholsterer states the material charge and labor charge separately in the bill. This is also true if the customer furnishes the material. Where a reupholstering business performs a job which involves essentially a mechanical or structural repair, the transaction is a repair and is taxable as a repair, not as a fabrication.<http://bit.ly/uphsalestaxcode>