

SUPPLIES

What are supplies?

- **Supplies are defined as items that are consumed by a business.**
- **Supplies are items that are not for resale.**
- **Supplies are items that do not become an ingredient or component of an article being manufactured.**

Barber & Beauty Shops

Barber & beauty shops primarily render personal services such as hair cutting, shaving, shampooing, tinting, bleaching, setting and the like. Items such as soaps, hair tonics, lotions, cosmetics, dyes, etc., which are used incidentally in the rendering of such personal services are considered supplies.

Funeral Homes

Items used such as embalming fluid and other chemicals, solvents, waxes, cosmetic eye caps, gauze, cotton, etc., would be considered supplies.

Laundry, Dry cleaning Services

Soaps, cleaning solvents, and other articles or substances that do not become ingredients of the articles cleaned. Other supply items would be hand tools, sewing notions, scissors, spotting brushes, uniforms, and stationery.

Janitorial Services

Cleaners & degreasers, sponges and cleaning rags, floor care chemicals & furniture polish.

Carpet Cleaning Services

Carpet protectors, deodorizers, spotters, defoamers, specialty chemicals and upholstery cleaners.

Motel-Hotel

Cleaning supplies, advertising items, coffee, tea, cups, plasticware, shampoo, conditioner, soap, bedding and linens.

Restaurants, Bars

Cups, napkins, straws, plastic silverware, coasters, boxes, bags, labels, condiments, toilet paper, paper towels, cash register supplies, cleaning supplies, Etc.

Retail Jewelry Stores

Jewelry cleaning supplies, ring boxes, cloth bags, and cash register supplies

Retail Department Store

Hangers, bags or boxes, stationery & office supplies, wrapping supplies, store & office accessories, receiving and forms supplies, POS supplies, & sales books, fixture maintenance supplies, continuous forms, and plastic bags, cleaning supplies.

Retail Home Improvements Store

Preprinted forms, register supplies, computer forms, uniforms, furniture and fixtures, supplies, private label supplies, bags, and cleaning supplies.

Publishers of newspapers, magazines, periodicals

Items such as lubricants, negatives and plates used in offset printing, photographs, stationery and writing ink would be considered supplies as long as they do not become a part of the finished publication which is sold.