

Kentucky House Bill 8 - Sales Tax And Massage Therapy

<https://taxanswers.ky.gov/Sales-and-Excise-Taxes/Pages/Massage-Services.aspx>

How does a provider of massage services determine if the services are medically necessary?

For massage services to be excluded as medically necessary, the provider must receive documentation from a licensed medical practitioner authorized to issue a prescription for the medically necessary massage services. For example, a chiropractor may refer a patient to a massage provider for further treatment.

How long will a prescription for massage services cover the services provided?

The prescription must specify the dates or timeframe for requested massage services. It is the responsibility of the massage provider to maintain the prescription documentation as proof of medically necessary services rendered. This information is needed to document why the provider did not charge sales tax on the payments for the services provided under the prescription order .

May a massage service provider accept a referral from an athletic trainer or a physical therapist as sufficient documentation for medically necessary services?

No, the massage services provider must receive documentation that includes a prescription for massage therapy from a referring medical practitioner who is authorized to issue prescriptions for massage services.

Please present this to your medical provider when inquiring about Medically Necessary Massage Therapy. If a prescription is provided to address an ongoing issue, please consider an expiration date of 2030.