



## *BY THE NUMBERS*

### **The Suntan Tax: First Tax Increase in the New Healthcare Law**

The tanning tax was added very late to the healthcare bill without any analysis of how it would affect the indoor tanning industry, comprised primarily of small businesses. The new tax amounts to a 10 percent increase in the cost of doing business, making it even harder to keep customers coming through the doors of these “mom and pop” businesses in this difficult economy. This is just the first of countless new taxes contained in the new healthcare law, which the NFIB is [challenging as unconstitutional](#).

- 2.7 billion:** The amount of money the IRS plans to collect from small businesses over the next 10 years from this tax.
- 10:** Percent of the American public who visit an indoor tanning facility each year.
- ~19,000:** Number of “mom and pop” small businesses who may be affected by the new tax.
- 75:** Percent of indoor tanning businesses’ employees and customers who are women.
- 26:** The number of lines in the 906-page healthcare law devoted to the “suntan” tax.
- 12:** Number of pages it takes the IRS to explain the rules to comply with the complicated “suntan tax.”
- 4:** Number of times the suntan tax is reported and paid each year.
- 36:** Number of hours estimated by the IRS to complete and file Form 720, prior to the IRS revising and adding the new suntan tax to it.
- >\$74:** Average cost, per hour, spent by small businesses to comply with federal tax paperwork burdens.
- >4 million:** Quantity of postcards mailed to small businesses alerting them to the availability of a small business tax credit.
- 0:** Number of postcards sent to alert tanning businesses of the new tax on their business.
- 2:** Number of weeks in advance small businesses received the regulations for complying with the new suntan tax.