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Tax wrinkle causes frown lines

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OLYMPIA -- Nip, tuck and tax?

Lawmakers trying to plump up the bottom line are considering a "vanity tax" on cosmetic surgery and Botox injections in Washington, Illinois and other states.

Plastic surgeons and their patients say the idea is just plain ugly.

"It makes no sense. Where does it stop -- massages, facials, teeth cleanings?" asked Karen Wakefield, 51, who has had a nose job, dermabrasion, liposuction, tummy tuck and breast lift -- plus a little Botox here and there.

"Even having a baby is elective surgery," added Wakefield, an event planner in Woodinville. "Why not tax that, too?"

The Washington state senator who proposed the tax said she has never gone under the knife for beauty, but wouldn't rule it out.

"I, too, look in the mirror and see my mother," said Kent Democrat Karen Keiser, 57. But she thinks cosmetic-surgery patients can afford the state's 6.5 percent sales tax. She wants to earmark the money for poor children's health insurance.

"We could do Botox-for-babies parties. It might be the new thing," Keiser said. "Anyone who can afford the money for cosmetic procedures, I don't think they would be deterred by a little sales tax. You pay it on your lipstick."

The tax would not apply to reconstructive surgery for, say, burn victims or women who have had mastectomies.

In September, New Jersey became the first and so far the only state to tax plastic surgery, at 6 percent. The tax is projected to bring in \$25 million a year.

In Illinois, the state comptroller has proposed a 6 percent tax on cosmetic surgery to create a stem-cell research institute. If the Legislature approves, the question could be put to the voters in 2006.

In California, the epicenter of cosmetic surgery, such procedures are tax-free.

The cosmetic-surgery tax is a cousin to the "sin taxes" many states slap on drinking, smoking and gambling.

"In this anti-tax climate, these user-based, selective tax proposals are more palatable than broader ones," said Bert Waisaner, tax policy analyst for the National Conference of State Legislatures.

The American Society of Plastic Surgeons frowns on this new wrinkle, calling New Jersey's law a "dangerous precedent."

Seattle surgeon Dr. Phil Haeck noted that 86 percent of cosmetic-surgery patients are women. "This is an unfair tax on women," said Haeck, editor of Plastic Surgery News.

Wakefield, for one, wants people to know she paid for her own nips and tucks.

"I'm not married to some rich guy," she said. "I worked my butt off for this."