LICENSES, PERMITS & CERTIFICATIONS - IDAHO

Idaho auto repair shop licenses and permits

What Idaho requires of these businesses: registration, tax, licenses and the official links to check.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Idaho seller's permit (labor not taxed when listed separately)
- Parts taxed; itemized labor not taxed
- EPA 609 for A/C work

We found no state repair shop license.

Requirements at a glance

Sales tax on parts; separate labor

Required - State - Idaho State Tax Commission

In Idaho, repair labor is not taxable if repair labor and parts are listed separately on the invoice; only the parts are taxed. If parts and labor are combined, tax applies to the whole amount. Fabrication labor is taxable even when listed separately.

EPA Section 609 certification for air conditioning work

Required in some cases - Federal - U.S. Environmental Protection Agency

Anyone who repairs or services a motor vehicle air conditioning system for payment or bartering must be certified by an EPA-approved Section 609 program. We found no Idaho State license for repair or body shops.

Official agencies and links

Section 609 Technician Training and Certification Programs

U.S. Environmental Protection Agency

https://www.epa.gov/mvac/section-609-technician-training-and-certification-programs

Repair Shops (sales and use tax guide)

Idaho State Tax Commission

https://tax.idaho.gov/taxes/sales-use/guides-for-certain-groups/repair-shops/

Frequently asked questions

Is repair labor taxable in Idaho?

No, when it is itemized separately from the parts. An unitemized bill is fully taxable.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.