



Department of Taxation and Finance

Tax Bulletin
Sales and Use Tax
TB-ST-930
April 8, 2019

Veterinarians

Introduction

This bulletin explains how sales and use tax applies to:

- services sold by veterinarians,
- purchases made by veterinarians, and
- items sold by veterinarians.

A *veterinarian* is a person licensed under Article 135 of the Education Law. The practice of *veterinary medicine* is defined as *diagnosing, treating, operating, or prescribing for any animal disease, pain, injury, deformity, or physical condition, or the subcutaneous insertion of a microchip intended to be used to identify an animal*. Veterinarians who provide only those services for which a license is required are not performing taxable services and don't have to register for sales tax purposes.

However, veterinarians who provide taxable sales or services, as described below, must register, obtain a *Certificate of Authority* from the Tax Department, and file periodic sales tax returns (even if no tax is due). See Tax Bulletin [How to Register for New York State Sales Tax \(TB-ST-360\)](#).

Services sold by veterinarians

Nontaxable services

No sales tax is due on charges for services provided by a licensed veterinarian relating to the health care of pet or farm animals, including:

- diagnosing and treating the illness or disease of an animal;
- providing wellness visits;
- administering vaccines;
- hospitalization required for medical reasons (as opposed to boarding);
- grooming and clipping (if performed as a necessary part of the practice of veterinary medicine, such as clipping before surgery); and
- services that would otherwise be taxable, but are provided to a guide, hearing, or service dog (such as grooming, nail clipping, or boarding).

Taxable services

Sales tax is due on charges for taxable services not relating to the health care of animals, including:

- boarding;
- grooming and clipping (except when provided as a necessary part of the practice of veterinary medicine);
- pet cremation; and
- pet burial services.

Example: A cat is seen by a veterinarian for an annual check-up and required shots. The receipts from the sale of these veterinary services are exempt from sales tax.

Example: A bird is boarded at the local veterinary hospital while the owners are on vacation. The receipts from this boarding service are subject to sales tax.

Example: A dog is taken to the veterinary hospital each month for routine bathing, grooming, and nail clipping. The receipts from these services are subject to sales tax.

Example: A kitten is treated by a veterinarian for a skin condition. The treatment includes a medicated bath and the clipping of some fur in the affected area. The receipts from the sale of these veterinary services are exempt from sales tax.

Example: A puppy is taken to the veterinarian for a dental examination and cleaning. The procedure requires anesthesia, but does not require overnight observation. However, the owners will be away the night following the procedure and have asked the veterinarian to board the puppy overnight. The receipts from the sale of the veterinary services related to the dental examination and cleaning are exempt from sales tax. However, the charge for boarding the puppy is subject to sales tax.

Example: A diabetic cat is taken to the veterinarian so the cat's blood sugar levels can be monitored and stabilized. The cat remains hospitalized under care at the veterinarian's office for two days. The receipts from the sale of these veterinary services, including hospitalization, are exempt from sales tax.

Purchases made by veterinarians

Generally, tangible personal property or taxable services purchased by a veterinarian for use in the practice of veterinary medicine or for performing taxable services are taxable at the time of purchase. Taxable purchases include:

- medical equipment and supplies;
- most drugs and medicines;
- office equipment and supplies;
- boarding equipment and supplies;
- cleaning supplies;
- equipment repair; and
- landscaping and lawn maintenance.

However, drugs or medicine purchased by a veterinarian to provide veterinary services to livestock or poultry used in farm production can be made without paying sales tax using [Form ST-125, Farmer's and Commercial Horse Boarding Operator's Exemption Certificate](#). A refund or credit is available for any taxes paid on an otherwise exempt purchase of drugs or medicine. Purchasers seeking a refund or credit should use [Form AU-11, Application for Credit or Refund of Sales or Use Tax](#).

For more information, see Tax Bulletins [How to Apply for a Refund of Sales and Use Tax \(TB-ST-350\)](#), [Sales Tax Credits \(TB-ST-810\)](#), and [Exemption Certificates for Sales Tax \(TB-ST-240\)](#).

Items sold by veterinarians

Nontaxable sales

No sales tax is due on sales by a veterinarian of items designed for use in the care of domestic animals, poultry, or guide, hearing, and service dogs. These items include, but are not limited to:

- drugs, medicines, and bandages;
- leashes, collars, and pet beds;

- flea and tick collars, sprays and medications;
- pet food;
- grooming tools; and
- pet cages and carriers

Taxable sales

Sales tax is due on the sale by a veterinarian of an animal (except for guide, hearing, and service dogs), and on the sale of other property that is **not** for use in the care of domestic animals or poultry (such as calendars, mugs, t-shirts, pictures, key rings, etc.).

However, items intended for resale that are not for use in the care of domestic animals or poultry may be purchased without paying sales tax. A veterinarian must have a *Certificate of Authority* and must give the seller a properly completed [Form ST-120, Resale Certificate](#), to make purchases for resale.

Sales to tax-exempt purchasers

Sales by veterinarians to certain purchasers are exempt from tax. When eligible, these exempt purchasers must give the veterinarian a properly completed exemption certificate or other documentation to claim an exemption from tax. See Tax Bulletin [*Exemption Certificates for Sales Tax \(TB-ST-240\)*](#). Exempt purchasers include:

- farmers (when making purchases relating to animals used in farm production);
- commercial horse boarders;
- owners of guide, hearing, or service dogs;
- federal, New York State, and local New York governmental entities;
- the United Nations, diplomatic missions, and diplomatic personnel;
- certain religious, charitable, scientific, and educational institutions;
- certain organizations organized and operated for the prevention of cruelty to children or animals;
- certain Indian nations; and
- certain organizations consisting of past and present members of the armed forces of the United States.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1115(f) and 1119(a)

Regulations: Sections 528.24 and 534.3(f)

Memoranda: [*TSB-M-18\(1\)S, Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*](#)

Publications: [*Publication 851, A Guide to Sales Tax in New York State for Veterinarians*](#)

Bulletins:

[*Exemption Certificates for Sales Tax \(TB-ST-240\)*](#)

[*How to Apply for a Refund of Sales and Use Tax \(TB-ST-350\)*](#)

[*How to Register for New York State Sales Tax \(TB-ST-360\)*](#)

[*Sales Tax Credits \(TB-ST-810\)*](#)