



SALES AND USE TAX FOR VETERINARIANS

The purpose of this publication is to provide information specific to state and municipal sales and use tax issues with the business activities of veterinarians. This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- Doctors of veterinary medicine are generally engaged in multiple business activities. They provide professional medical services and may also provide nonprofessional services and sell related products.

SALES

- When veterinarians provide medical services, they are engaged in a professional service activity and are not required to collect sales tax from their customers. This exemption from the collection of the tax applies to fees charged for medical examinations and treatments, and includes charges for medications, supplies and materials which are used in providing the professional medical service. The “professional services” exemption may also apply to charges for nonprofessional services but only when these activities are provided as an integral part of the professional medical service.

EXAMPLE:

For example, a veterinarian examines his client's poodle, cleans, and applies medication and a dressing to an injured paw and administers an injection to prevent the spread of infection. As a part of the medical procedure the animal must be immobilized and is boarded overnight. The doctor provides his client an itemized statement which includes the following charges: office visit and examination, \$75, dressing and medication, \$25, injection, \$10, and boarding, \$20. The total charge is exempt from sales tax because the medications and materials are used in the provision of the professional medical service. The charge for boarding is exempt because it is a necessary part of a medical procedure.

- If a veterinarian sells products and supplies over the counter that are not drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, to be dispensed upon prescription, that are used to treat animals, then the veterinarian must collect sales tax from the customer and remit the tax collected to the State Tax Department.
- A municipal tax may also apply. For a list of municipalities, effective dates and rates, visit our website at:

<https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>

EXAMPLE:

Sales by a veterinarian of dog leashes, dog collars, over the counter flea spray, feeding bowls, chew toys, and dog grooming products such as brushes, combs, and dog shampoos, are taxable. Veterinarians who provide nonprofessional services such as boarding, training, bathing and grooming (when not related to professional medical services) must collect the tax on fees charged for these activities.

- Veterinarians are relieved of the responsibility of collecting the sales tax when they accept a properly completed tax exemption certificate ([SSTGB Form F0003](#)) from the customer and retain a copy.
- As with any vendor of taxable tangible personal property or taxable services, veterinarians who fail to collect the tax on the taxable sales will be held personally liable for payment of the tax they failed to collect. It is important that veterinarians maintain complete and adequately detailed records which clearly distinguish the non-taxable sales from the taxable sales.

PURCHASES

- Purchases by a veterinarian of drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, as defined in W. Va. Code §11-15B-2, to be dispensed upon prescription are exempt from the consumers sales and service tax and use tax under W. Va. Code §11-15-9i.
- Veterinarians must pay sales or use tax when they make purchases of equipment, supplies, materials, and other products which will be used or consumed in providing professional medical services, but which do not constitute “drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, . . . as defined in W. Va. Code §11-15B-2, to be dispensed upon prescription.”
- Veterinarians must pay sales or use tax on all purchases of tangible personal property or services for use or consumption in providing services. However, a veterinarian's purchases of tangible personal property for resale will be exempt from the sales and use tax under the purchases for resale exemption

of W. Va. Code §11-15-9(b)(9). This exemption applies to any purchase of tangible personal property by the veterinarian for resale to the public, but it does not apply to tangible personal property to be dispensed to professional clients or consumed by the veterinarian in providing services.

- The resale exemption is claimed by use of a Certificate of Exemption [[SSTGB Form F0003](#)]. Veterinarians should complete an exemption certificate and provide it to the vendors from whom they make purchases for resale. If veterinarians make purchases for resale using the exemption certificate and subsequently use the property in a taxable manner, they must pay use tax on the purchase price of the product used.

USE TAX

- Veterinarians who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the West Virginia State Tax Department. The use tax must be paid on a sales and use tax return ([Form WV/CST-200CU](#)) and is due on or before the 20th day of the month following the end of the filing period.

SUMMARY

Purchaser	Tangible Personal Property or Service	Taxable or Exempt
Veterinarian	Drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, to be dispensed by the veterinarian upon prescription.	Exempt when purchased by the veterinarian.
Veterinarian	Tangible personal property or services purchased by the veterinarian and to be dispensed to the client (or the client's animal) by the veterinarian in the course of and as part of providing professional services, other than "drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, dispensed upon prescription."	Taxable when purchased by the veterinarian. The tangible personal property is treated as having been consumed by the veterinarian in the provision of professional services by the veterinarian, notwithstanding the fact that the tangible personal property or service is dispensed to or transferred to the client or the client's animal or used up in the treatment of the animal.
Veterinarian	Tangible personal property or services purchased by the veterinarian to be used or consumed by the veterinarian in providing nonprofessional services and never resold.	Taxable when purchased by the veterinarian. The veterinarian is the final consumer of this tangible personal property or service.
Veterinarian	Tangible personal property or services purchased by the veterinarian to be used or consumed by the veterinarian in providing professional services and never resold.	Taxable when purchased by the veterinarian. The veterinarian is the final consumer of this tangible personal property or service.
Veterinarian	Tangible personal property purchased for resale by the veterinarian for resale to clients in providing nonprofessional services – e.g., dog combs or decorative bows and ribbons sold by the nonprofessional dog grooming and shampoo service to the client.	Exempt purchase for resale when purchased by the veterinarian.
Veterinarian	Tangible personal property purchased for resale by the veterinarian to be resold to the public and associated with neither professional nor nonprofessional services – e.g., dog bowls, leashes,	Exempt purchase for resale when purchased by the veterinarian.

	dog collars, chew toys, etc. sold to a client or to a visitor to the facility.	
Client of the veterinarian	Drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, dispensed to the final consumer by the veterinarian or any other seller upon prescription.	Exempt purchase of a prescription item when purchased by the client.
Client of the veterinarian	Tangible personal property or service other than “ <i>drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices, dispensed upon prescription,</i> ” that is dispensed by the veterinarian, but not upon prescription to the client (or the client’s animal) in the course of and as part of providing professional veterinary services.	Exempt purchase of professional services when purchased by the client from the veterinarian.
The public as final consumer, including client and non-client purchasers	Tangible personal property associated with neither professional nor nonprofessional services that was purchased for resale by the veterinarian and then is ultimately sold to the public – e.g., ordinary retail items such as dog bowls, leashes, dog collars, chew toys, etc. sold to a client or to a visitor to the facility.	Taxable to the final consumer.
The public as final consumer, including client and non-client purchasers	Tangible personal property purchased for resale by the veterinarian, which is then resold to the final consumer, as part of the providing of nonprofessional services by the veterinarian – e.g., dog combs or decorative bows and ribbons sold by the nonprofessional dog grooming and shampoo service to the client.	Taxable to the final consumer.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov