

INDUSTRY GUIDANCE

Category: Veterinarians	Tax Type: Sales & Use Tax
Brief Description: Veterinarians Tax Matrix	Effective Date: 10-31-2022

The taxability of sales and purchases of tangible personal property and labor services by veterinarians are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the veterinarian industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

This list is not all-inclusive.

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

Sales by Veterinarians:	Taxable/Exempt
Medical diagnostic tests	Exempt
Grooming services	Exempt
Medical procedures	Exempt
Prescription drugs	Exempt
Non-prescription drugs (not applicable to livestock or poultry)	Taxable
Non-prescription drugs for livestock or poultry	Exempt
Leashes, collars, etc.	Taxable
Shampoo sold in conjunction with grooming services	Exempt
Shampoo sold to customers	Taxable
Pet food	Taxable
Feed for livestock or poultry	Exempt
Non-prescription vaccines sold to customers for their pets	Taxable
Pet eye drops sold in bottles	Taxable
Pet eye drops administered to animal during exam	Exempt

Sales by Veterinarians (continued):	Taxable/Exempt
Ear tags sold for livestock	Exempt
Tangible personal property that is separately stated which is administered by the vet during their professional care of the animal	Exempt
Tangible personal property that is sold to customers, other than as an integral part of the veterinarian's professional services	Taxable
Boarding services	Exempt
Mobile vet services	Exempt

Purchases by Veterinarians:	Taxable/Exempt
Merchandise purchased for resale to customers	Exempt
Medical instruments and medical supplies	Taxable
Prescription drugs	Exempt
Examination tables	Taxable
Pet food to be sold to customer	Exempt
Pet eye drops to be sold to customers in bottles	Exempt
Pet eye drops to be administered to animal during exam	Taxable
Medications or vaccines purchased to administer to livestock or poultry	Exempt
Tangible personal property that is used by the veterinarian during their professional care of the animal	Taxable
Tangible personal property that is sold to customers, other than as an integral part of the veterinarian's professional services	Exempt
Durable supplies and equipment used to provide grooming and boarding services including but not limited to: collars, leashes, cages, clippers, combs, scissors, and grooming tables	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Lease or rental of any copier, fax, vehicle, etc.	Taxable

Purchases by Veterinarians (continued):	Taxable/Exempt
Copiers, scanners, computers, printers, and fax machines	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, scanners, cash drawers, bins and boxes ,etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Donations of tangible personal property	Taxable
Specialty advertising	Taxable
Media advertising	Exempt
Uniforms	Taxable
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt