

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 103—Sales/Use Tax—Imposition of Tax

12 CSR 10-103.390 Veterinary Transactions

PURPOSE: Sections 144.010.1 and 144.020.1, RSMo, taxes the retail sale of tangible personal property. This rule interprets the sales tax laws as they apply to veterinarians. This rule also interprets sales tax exemptions that apply to veterinarians including section 144.030.2(22), RSMo.

(1) In general, veterinarians are rendering services not subject to sales tax. However, veterinarians making retail sales of tangible personal property are responsible for collecting and remitting sales tax on the gross receipts derived from these sales.

(2) Definition of Terms.

(A) Livestock—cattle, calves, sheep, swine, ratite birds including but not limited to ostrich and emu, aquatic products as defined in section 277.024, RSMo, llamas, alpaca, buffalo, bison, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, honey bees, or rabbits raised in confinement for human consumption.

(B) Prescription drug—a drug administered, prescribed, or dispensed only by or upon a lawful written or oral prescription or order of a licensed veterinarian. A prescription must exhibit one (1) of the following legends:

1. “Rx Only”; or

2. “Caution: Federal law restricts this drug to be used by or on order by a licensed veterinarian.”

(C) Veterinarian—a person licensed to treat animals medically.

(3) Basic Application of Tax.

(A) Veterinarians pay tax on their purchases of items consumed in their veterinarian service. Such items may include, but are not limited to, instruments, bandages, splints, syringes, furniture, and equipment.

(B) Veterinarians that sell items including but not limited to, leashes, shampoos, collars, nonprescription drugs, and food for animals (except livestock or poultry) for nonfood producing animals are responsible for collecting and remitting tax on the gross receipts derived from these sales. Veterinarians should provide an exemption certificate to the vendor when purchasing items for resale.

(C) Purchases for resale subsequently used or consumed by the veterinarian are subject to the applicable tax. The veterinarian should accrue and remit this tax to the Missouri

Department of Revenue. Veterinarians have used or consumed items purchased for resale if they dispense these items to clients for no charge at the same time they provide a nontaxable service. Medications and vaccines administered to livestock or poultry in the production of food or fiber are exempt from tax.

(D) Prescription drugs are exempt. Products bearing labels, such as, “Available through veterinarians,” “For sales to licensed veterinarians” or “Available through licensed veterinarians exclusively,” are not prescription drugs and are subject to tax.

(4) Examples.

(A) A veterinarian purchased an examining table and operating supplies for the veterinary practice. The purchase is subject to tax.

(B) A veterinarian sells dog food at retail and also operates a kennel. The veterinarian feeds the dogs in the kennel the same dog food the veterinarian purchases exempt for resale. When the veterinarian removes the food from inventory to use in the kennel, tax is due.

(C) A veterinarian sells a poultry farmer nonprescription vaccines for use on turkeys raised for the production of food. The farmer also purchases vaccines for the farmer’s pets. The vaccines for the poultry are exempt; however, the vaccines for the pets are subject to sales tax.

(D) A veterinarian purchases surgical tools bearing the label “For sale to licensed veterinarians” to use in the practice. This purchase is subject to tax.

(E) A customer takes a sick cat to the veterinarian. The veterinarian examines the cat and gives the cat an antibiotic shot, administers nonprescription eye drops, and gives the customer a bottle of nonprescription eye drops to administer twice a day for two weeks, starting tomorrow. The bill reads as follows: Office visit \$25; Antibiotic shot \$15; Eye drops \$5; Bottle of eye drops \$12; Total \$57. There is no tax due from the customer on the shot or eye drops administered by the veterinarian because the veterinarian uses them in providing the service. There is no tax due from the veterinarian on the purchase of the antibiotic shot because it is an exempt prescription drug. The veterinarian must pay tax on the purchase of the nonprescription eye drops administered in the office. The customer must pay tax on the purchase of the separate bottle of nonprescription eye drops.

(F) A veterinarian has items for sale in the waiting room area including pet food, flea collars, and shampoos. A customer purchases a flea collar for his/her dog. The veterinarian must collect tax on the sale of the flea collar.

*AUTHORITY: sections 144.270 and 144.705, RSMo 2016. * Original rule filed Nov. 10, 1999, effective May 30, 2000. Amended: Filed March 23, 2010, effective Oct. 30, 2010. Amended: Filed Aug. 18, 2025, effective Feb. 28, 2026.*

**Original authority: 144.270, RSMo 1939, amended 1941, 1943, 1945, 1947, 1955, 1961, 2008, and 144.705, RSMo 1959.*

***Exotic Animal Paradise, Inc. v. Director of Revenue**, (A.H.C. 1989). Purchases of feed and hay for animals in an amusement park were not tax-exempt under section 144.030.2(1), RSMo, even though some animals qualified as livestock, because the exemption applies only to feed and hay for animals that will be ultimately resold. The park was also denied an exemption under section 144.030.2(18), RSMo, for purchases of prescription drugs because it failed to show that any of the items claimed required a prescription.*