

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

PROPOSED AMENDMENT

12 CSR 10-103.390 Veterinary Transactions. The department is amending section (2) and the purpose statement.

PURPOSE: This rule is being updated due to changes in current statutes.

PURPOSE: Sections 144.010.1[(9)] and 144.020.1[(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.

(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.

AUTHORITY: sections 144.270[, RSMo Supp. 2009] and [section] 144.705, RSMo [2000] 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.*

**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.*

Public Cost: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

Private Cost: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*