

INDUSTRY GUIDANCE

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| Category: Veterinarians | Tax Type: Sales & Use Tax |
| Brief Description: Veterinarians Tax Matrix | Issuance Date: 10-31-2022 Revision Date: 03-28-2025 |

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 should 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 |

| Sales by Veterinarians (continued): | Taxable/Exempt |
|--|-----------------------|
| Pet eye drops administered to animal during exam | 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 |