

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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July 17, 2001

Re: Our File Number LR-01-88; Tax status of veterinarians

Dear

This is in response to your inquiry wherein you requested written documentation that addresses how Oklahoma sales and use tax laws and regulations apply to purchases by veterinarians and subsequent sale of inventory.

The Oklahoma Tax Commission promulgated Rule 710:65-19-350 to administer transactions related to Veterinarians; a copy of which is enclosed for your reference. For question 1, refer to subsection (a) through (e). For question 2, refer to subsection (g) of the same rule and Commission Rule 710:65-13-15 subsection (n) which relates to the exemption as it pertains to horses and subsection (a) (4) which defines livestock for the agricultural exemption.

Oklahoma Tax Commission Rules do not provide an exemption regarding a veterinarian's services to large animals or pets. Further, Animal Grooming services are not subject to Oklahoma sales tax. Therefore, an Animal Groomer is classified as a consumer/user and should pay sales or use tax on materials, supplies and equipment purchased for use in his/her business. Please see Commission Rule 710:65-1-7 which defines consumer/user.

In our research, we did not find that vaccines are treated differently from other materials and/ or supplies that a veterinarian uses in providing his/her services. The only section of Oklahoma Statutes wherein we found that vaccines were specifically referenced as they relate to veterinarians was Title 2 O. S. Section 6-2. Note that this section merely provides for the handling, sale and use of vaccines but does not make reference to taxing provisions for vaccines. Further Title 2, wherein this statute is found, is the title of

Oklahoma Statutes which deals with Agriculture rather than Revenue and Taxation. If you have a specific question relating to vaccines, please provide additional information.

I hope that the enclosed rules referenced in the above will clarify Commission policy in the area in which you have inquired. If you should have any questions or need additional information you may contact me at the above listed number.

This response applies only to the circumstances set out in your request of June 8, 2001. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure