

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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December 13, 2001

Re: Our file Number LR-01-183; Sales and use taxes as they apply to veterinarians.

Dear

This is in response to your inquiry on the subject referenced above. In Oklahoma, veterinarians are the consumer/users of items that they use in the practice of their profession. As such, they pay sales or use tax, as may be appropriate, when they make purchases, and do not charge sales tax when they bill their customers for their professional services, or for items such as bandages or prescription drugs or prescription food which they may provide as a part of their professional practice.

On the other hand, veterinarians who choose to offer to the public, "over the counter" items, (items sold which are not sold in connection with the provision of a professional service) are required to obtain a sales tax permit and charge sales tax on the "over the counter" items sold. Such "over the counter" items may be purchased exempt from sales tax for resale.

I believe these statements cover the list of items on the enclosure to your letter with the exception of freight. Freight, whether charged to you or by you, is not taxable in Oklahoma. A copy of our rule, 710:65-19-350, dealing with sales tax as it impacts veterinarians is enclosed.

This response applies only to the circumstances set out in your request of November 9, 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,
OKLAHOMA TAX COMMISSION



Michael G. Pillow
Tax Policy Analyst

Enclosure