

Information Guide

Identifying Information: Veterinarians Self-Audit Fact Sheet
Tax Type: Kansas Retailers' Sales Tax
Brief Description: Veterinarians Self-Audit Fact Sheet
Keywords:
Approval Date: 11/09/2005

Body:

KANSAS DEPARTMENT OF REVENUE
 AUDIT SERVICES
 VETERINARIANS SELF-AUDIT FACT SHEET

VETERINARIANS	
Medical services provided by veterinarians are not subject to Kansas Sales Tax, whether the animal is a pet or an agricultural animal. All veterinarians, however, must collect sales tax on the retail sale of tangible personal property as summarized below.	
Purchases by Veterinarians:	
Advertising as in newspapers, radio, television, etc	Exempt
Consumable materials and supplies for agricultural animals, raised for human consumption, including but not limited to: antibiotics, bandages, ob sleeves, vinyl gloves, ointments, nitrogen to freeze embryos, and chemical reagents.	Exempt
Vaccines for livestock intended for resale	Exempt
Vaccines for pets when administered by the veterinarian	Exempt
Labor services on original construction of new building or facility	Exempt
Professional services such as accounting or legal services	Exempt
Purchase or Lease of real estate, Insurance	Exempt
Trash removal, cleaning services, plant watering and care	Exempt
Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and stir sticks	Taxable
Cameras of any type, printers and other similar equipment	Taxable
Complimentary items such as pens and calendars	Taxable
Copiers, printers, and fax machines	Taxable
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
Equipment including but not limited to truck boxes, head gates, semen tanks, surgery tables.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs	Taxable
Items given to customers as part of a service or as a donation including but not limited to: carrying boxes, animal treats, information pamphlets and other items a vendor would charge for.	Taxable

Parts and labor services of repairing, servicing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.	Taxable
Laboratory, testing, x-ray and surgical supplies and equipment	Taxable
Laptop & desktop computers	Taxable
Lease or rental of any tangible personal property - copier, fax, vehicle	Taxable
Newspaper and magazine subscriptions, reference books and materials, forms, printed matter (including promotional brochures, etc.), business cards, notepads	Taxable
Office equipment and supplies	Taxable
Office utilities	Taxable
Repair and remodeling labor services to real estate	Taxable
Security cameras and other security equipment	Taxable
Software & software upgrades and labor services to modify, alter, update or maintain software.	Taxable
Supplies used in a clinic including but not limited to: syringes, x-ray film, bandages.	Taxable
Anesthetics, euthanasia drugs and oxygen.	Exempt
Warranty or service agreements for tangible personal property such as, computers, printers, copiers, security equipment, etc.	Taxable
Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - "customized" software = software originally developed for a single end user.	Taxable on and after July 1, 2002 through December 31, 2004 - Exempt all other periods
Other non-prescription medicine, topical shampoos and ointments (assuming not for resale.)	Taxable
Sales by Veterinarians:	
Pet boarding services	Exempt
Drugs and pharmaceuticals sold pursuant to a prescription order in the manner described by K.S.A. 65-1626.	Exempt
Drugs and pharmaceuticals used in the professional treatment of animals raised for human consumption or for producing dairy products.	Exempt
Drugs, pharmaceuticals, and vaccines sold over the counter, without a prescription	Taxable
Durable equipment and supplies sold or rented to farmers or ranchers for use with agricultural animals	Taxable
Non-prescription medicine, topical shampoos, bug prevention dips and sprays	Taxable
Professional veterinary services that provide medical treatment for disease or for the health maintenance of animals	Exempt
Grooming services	Taxable
Food, collars, leashes, etc. sold to customers	Taxable