

## SECTION .2400 - VETERINARIANS

### 17 NCAC 07B .2401 SALES OF MEDICAL SUPPLIES AND EQUIPMENT TO VETERINARIANS

- (a) Veterinarians are the consumer of items, as the term item is defined in G.S. 105-164.3, that they use in rendering professional services. Retail sales to veterinarians of medical instruments, equipment, supplies, animal blood, and other tangible personal property used to test, diagnose, prevent, treat, or cure disease in animals are subject to sales or use tax, pursuant to G.S. 105-164.4, unless exempt in accordance with Paragraph (d) or (e) of this Rule. Medical instruments and equipment include knives, needles, scissors, microscopes, X-ray machines, and other laboratory equipment. Medical supplies include cotton, gauze, adhesive tape, bandages, and other dressings.
- (b) Retail sales of dietary pet food, vitamins, joint supplements, flea and tick treatments, soap, collars, toys, and identification tags used by a veterinarian in the treatment of an animal or in the course of rendering professional services are subject to sales and use tax, pursuant to G.S. 105-164.4, unless exempt in accordance with Paragraph (d) or (e) of this Rule.
- (c) For purposes of G.S. 105-164.13(12), retail sales to veterinarians of durable medical equipment are subject to sales and use tax because the equipment is not sold pursuant to a prescription.
- (d) Sales to veterinarians of drugs required by federal law to be dispensed only on prescription are exempt from sales and use tax, pursuant to G.S. 105-164.13(13).
- (e) In accordance with G.S. 105-164.13E, sales of qualifying items to veterinarians to fulfill a service for a person who holds a qualifying farmer exemption certificate or a conditional farmer exemption certificate are exempt from sales and use tax.

*History Note:* Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.13E; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;  
Eff. February 1, 1976;  
Amended Eff. July 1, 2000; August 1, 1996; April 1, 1995; October 1, 1993; October 1, 1991;  
August 1, 1986;  
Readopted Eff. January 1, 2024.