

## **17 NCAC 07B .2402 SALES BY VETERINARIANS**

Sales by veterinarians are subject to sales or use tax unless a specific exemption applies to the sale. A veterinarian who makes taxable retail sales must register with the Department and file sales and use tax returns. A veterinarian who is registered with the Department may obtain a Streamlined Sales and Use Tax Agreement Certificate of Exemption, Form E-595E. The certificate can be used to purchase, without payment of tax, items the veterinarian is purchasing for resale. If a veterinarian uses an item, such as flea powder, soap, or pet food, in providing professional services and also sells the same type of item, the veterinarian may not know when purchasing the item whether the veterinarian will use the item or sell it. For items of this type, the veterinarian may use the Streamlined Sales and Use Tax Agreement Certificate of Exemption, Form E-595E, to purchase the item without payment of tax. The veterinarian is then liable for remitting the applicable use tax, if the veterinarian uses the item, or the applicable sales tax, if the veterinarian sells the item.

*History Note: Authority G.S. 105-164.4; 105-164.6; 105-262; Article 39; Article 40; Article 42; Article 43; Article 44; Article 46; Eff. February 1, 1976; Amended Eff. May 1, 2009; July 1, 2000; June 1, 1992; August 1, 1986; May 11, 1979; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019.*