

## **103 KAR 26:030. Optometrists, oculists, and opticians.**

RELATES TO: KRS 139.010, 139.200, 139.310

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation interprets the sales and use tax law as it applies to transactions involving optometrists, oculists, and opticians.

Section 1. Oculists and optometrists shall be the consumers of the ophthalmic materials including eyeglasses, frames, and lenses used or furnished to their patients in the performance of their professional services. The tax accordingly shall apply to the sale of the tangible personal property to them.

Section 2. If optometrists fill prescriptions written by others, the optometrist is the retailer and the tax shall apply to the entire charge made for the glasses furnished in filling the prescription.

Section 3. Opticians are engaged in the business of selling tangible personal property and the tax shall apply to the entire charge made by a dispensing optician for glasses and kindred products furnished in filling a prescription of an oculist, optometrist, or ophthalmologist.

Section 4. Repairers of eyeglass frames shall be the consumers of the parts and materials used in their repair. Repairers of eyeglass frames shall pay sales and use tax on the purchase of all parts and materials used in their repair. Sales and use tax shall not be due on the charge by the repairer to their customer for the eyeglass frame repair. (SU-19; 1 Ky.R. 144; eff. 12-11-1974; TAm eff. 5-20-2009; Crt eff. 1-28-2020; 46 Ky.R. 1280; 2024; eff. 4-1-2020.)