

**103 KAR 26:090. Veterinarians.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130 (1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to transactions involving veterinarians.

Section 1. Veterinarians are the consumers of the materials, supplies or other items of tangible personal property which they use in performing their services. The tax, accordingly, applies to the sale of tangible personal property to them. Drugs, medicines and other tangible personal property which are personally administered by a veterinarian or by an assistant under his direction during treatment of a patient is not the subject of a "retail sale."

Section 2. Any veterinarian who, for a separate charge, supplies or dispenses drugs, medicines or other tangible personal property in any manner other than the manner described above is a retailer of such tangible personal property and the tax applies at the time of the delivery of the tangible personal property to the consumer. (SU-78; 1 Ky.R. 229; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff 6-22-2016.)