

**103 KAR 26:080. Dentists and dental laboratories.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130

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 dentists and dental laboratories.

Section 1. Dentists are consumers of the materials, supplies, dental laboratory products, and other tangible personal property which they use in performing their services. The tax, accordingly, shall apply to the sale of the tangible personal property to the dentist.

Section 2. Dental laboratories are the retailers of the plates, inlays, and any other products which they manufacture for dentists or other consumers. Tax shall apply to their entire charges for such products sold at retail regardless of whether the materials and services are separately stated.

Section 3. Repairers of a dental prosthesis shall be the consumers of the parts and materials used in its repair. Repairers of a dental prosthesis shall pay sales and use tax on the purchase of all parts and materials used in its repair. Sales and use tax shall not be due on the charge by the repairer to its customer for the dental prosthesis repair.

(SU-77; 1 Ky.R. 229; eff. 1-8-1975; TAm eff. 5-20-2009; TAm eff. 6-22-2016; Crt eff 1-28-2020; 46 Ky.R. 1919; eff. 6-2-2020.)