KANSAS DEPARTMENT OF REVENUE

VETERINARIAN EXEMPTION CERTIFICATE

The undersigned veterinarian certifies that the **drugs** and **pharmaceuticals** purchased from:

Seller: _____
Business Name

Address: _____
Street, RR, or P.O. Box City State Zip + 4

are exempt from Kansas sales and compensating use tax for the following reason:

K.A.R. 92-19-42 exempts the sale of drugs and pharmaceuticals to veterinarians for use by them in the professional treatment of animals or for resale.

Description of drugs and pharmaceuticals purchased: _____

_____

The undersigned understands and agrees that if the drugs or pharmaceuticals are used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned veterinarian becomes liable for the tax.

Purchaser: _____
Name of Veterinarian

Address: _____
Street, RR, or P.O. Box City State Zip + 4

Authorized Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS EXEMPTION?

Only those persons licensed to practice veterinary medicine may use this certificate.

WHAT PURCHASES ARE EXEMPT?

Only **prescription** drugs and pharmaceuticals are exempt from sales tax. To be exempt, the veterinarian must also keep a copy of the prescription order on file. When dealing with a veterinary or medical supply house that sells not only drugs and pharmaceuticals but other items not exempt (see below), a veterinarian may only use this certificate for the invoice items that are prescription drugs.

WHAT PURCHASES ARE TAXABLE?

Nonprescription drugs (such as vitamins, diet pills, or weight loss tablets) and nonprescription salves and ointments are not exempt from sales tax. Veterinarians must pay sales tax on these and similar items used in their practice or given to a client for outpatient use as part of an examination or consultation.

Veterinarians must also pay sales tax on their medical supplies and equipment. The following is a representative but not exclusive list of items commonly purchased by veterinarians that are TAXABLE:

Bandages	Medical instruments	Operating room equipment
Dressings	Needles	Pet food (prescription and nonprescription)
Furniture	Office equipment	Syringes
Magazine subscriptions	Office supplies	Topical sprays and shampoos

If the above types of property are purchased from a retailer in another state and a sales tax equal the Kansas state and local sales tax rate in effect where the item is used, stored or consumed has not been paid a Kansas compensating use tax is due on these purchases. Additional information about Kansas compensating use tax is contained in Publication KS-1510, “Kansas Sales and Use Tax.” This booklet is available from our office or web site: www.ksrevenue.org

Veterinarians should purchase items intended for resale to pet owners (such as collars, leashes, pet foods, shampoos and topical sprays) without tax using a Resale Exemption Certificate, Form ST-28A. In order to use a Resale Exemption Certificate, the veterinarian must have a Kansas sales tax registration number in order to collect the sales tax from the customer.