**Private Letter Ruling**

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| **Ruling Number:** | **P-2004-046** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Purchase of drugs and pharmaceuticals by veterinarians.** |
| **Keywords:** |  |
| **Approval Date:** | **08/18/2004** |

**Body:**

Office of Policy & Research  
  
  
August 18, 2004

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Dear Mr. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated October 29, 2003, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(q) provides an exemption from the Kansas sales tax for the sale of drugs, as defined by K.S.A. 65-1626, dispensed pursuant to a prescription order, as defined by K.S.A. 65-1626, by a licensed practitioner.  
  
The Kansas Department of Revenue has determined that sales of drugs, as defined by K.S.A. 65-1626, to a person licensed to practice the healing arts, to include dentistry, optometry, and veterinary medicine, for said person's inventory or for use in the performance of his or her professional services would fall within the exemption under K.S.A. 79-3606(q). Therefore, such sales of drugs to licensed practitioners would be exempt from Kansas state and local sales tax. This would include, but not be limited to, drugs that are purchased by a veterinarian from your local TTTTTTTTTT.  
  
Additionally, the provisions of K.S.A. 79-3606(q) would also exempt from sales tax the sale of drugs, as defined by K.S.A. 65-1626, when dispensed pursuant to a prescription order by a person licensed to practice the healing arts, to include dentistry, optometry and veterinary medicine. If your client takes this respective prescription order to their local Walgreens, the purchase could be made tax exempt.  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling.  
  
  
  
If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 09/13/2004 Date Modified: 09/13/2004**