

**New York State Department of Taxation and Finance**  
**Office of Tax Policy Analysis**  
**Technical Services Division**

TSB-A-01(11)S  
Sales Tax  
April 12, 2001

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S001019A

On October 19, 2000, the Department of Taxation and Finance received a Petition for Advisory Opinion from Clark Animal Care Center LLP, 1672 Fairport Nine Mile Pt. Rd, Penfield, NY 14526.

The issue raised by Petitioner, Clark Animal Care Center LLP, is whether pedicures performed by veterinarians and their professional staff are subject to State and local sales and use taxes.

Petitioner submits the following facts as the basis for this Advisory Opinion.

Petitioner performs pedicures on animals to prevent future health problems. Overgrown nails may become entrapped in carpeting and wood decking and consequently tear off near their origin where the nail grows from bone. Having a nail torn off is very painful to an animal and sometimes surgery is then necessary to stop hemorrhaging or correct ensuing health problems. Petitioner states that providing a nail trimming service for pets is akin to vaccinating pets to prevent disease, and as such is part of preventative medicine.

**Applicable Law and Regulations**

Section 1105(c)(3) of the Tax Law provides, in part, for the imposition of sales tax on maintaining and servicing tangible personal property.

Section 1115(f) of the Tax Law provides, in part:

Services rendered by a veterinarian licensed and registered as required by the education law which constitute the practice of veterinary medicine as defined in said law, including hospitalization for which no separate boarding charge is made, shall not be subject to tax under paragraph (3) of subdivision (c) of section eleven hundred five, but the exemption allowed by this subdivision shall not apply to other services provided by a veterinarian to pets and other animals, including, but not limited to, boarding, grooming and clipping. . . .

Section 528.24 of the Sales and Use Tax Regulations provides, in part:

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(a) Exemption. (1) The exemption is allowed for services rendered by a licensed veterinarian which constitute the practice of veterinary medicine, including hospitalization for which no separate boarding charge is made.

(2) The exemption is not applicable to other services provided by a veterinarian, including but not limited to boarding, grooming and clipping.

(3) The exemption is allowed for articles of tangible personal property designed for use in some manner relating to domestic animals or poultry, when sold by such a licensed veterinarian.

(b) Definitions. (1) Practice of veterinary medicine. Section 6701 of the Education Law defines the practice of the profession of veterinary medicine as diagnosing, treating, operating or prescribing for any animal disease, pain, injury, deformity or physical condition. Animal includes every living creature except human beings.

(2) Use of title veterinarian. Section 6702 of the Education Law provides that only a person licensed or exempt under article 135 of the Education Law shall practice veterinary medicine or use the title veterinarian.

\* \* \*

(d) Taxable transactions. (1) Nonprofessional services performed by a veterinarian are subject to tax.

Example 1: Boarding, clipping and washing of pets are services which are subject to tax.

### **Opinion**

Petitioner performs pedicures on animals to prevent future health problems. Section 1115(f) of the Tax Law provides an exemption from sales tax for services rendered by a veterinarian which constitute the practice of veterinary medicine. The provisions of Section 1115(f) indicate that for purposes of such section the service of grooming or clipping pets is not a service which constitutes the practice of veterinary medicine. The service of providing pedicures is considered grooming or clipping, which is taxable under Sections 1105(c)(3) and 1115(f) of the Tax Law. See Section 528.24 of the Sales and Use Tax Regulations. Accordingly, pursuant to Sections 1105(c)(3)

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and 1115(f) of the Tax Law pedicures performed by Petitioner are subject to State and local sales taxes.

DATED: April 12, 2001

/s/  
Jonathan Pessen  
Tax Regulation Specialist III  
Technical Services Division

NOTE: The opinions expressed in Advisory Opinions are limited to the facts set forth therein.