**64:06:02:51.  Pet grooming.** Gross receipts from engaging in the business of clipping, styling, or manicuring household pets are subject to sales tax. Taxable gross includes items of merchandise sold and the service performed. Persons or firms providing such services are the consumers of supplies and equipment which is used or consumed by them in rendering their services.

 **Source:** SL 1975, ch 16, § 1; 7 SDR 80, effective February 22, 1981; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995.

 **General Authority:** SDCL 10-45-47.1.

 **Law Implemented:** SDCL 10-45-5.2.