**64:06:02:53.  Practitioners in healing arts.** Charges for professional services by physicians, surgeons, chiropractors, podiatrists, osteopaths, and physical therapists are not taxable.

Sales of tangible personal property and any product transferred electronically to practitioners of the healing arts by South Dakota drug or medical supply houses are considered a sale to the consumer and subject to tax.

The purchase of X-ray equipment, operating room furniture and fixtures, and all other tangible personal property or any product transferred electronically used or consumed is subject to sales tax if purchased from a licensed dealer or subject to the use tax if purchased from an unlicensed dealer.

**Source:** SL 1975, ch 16, § 1; 2 SDR 2, effective July 17, 1975; 11 SDR 1, effective July 19, 1984; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995; 35 SDR 48, effective September 8, 2008.

**General Authority:** SDCL 10-45-47.1(3), 10-46-35.1(3).

**Law Implemented:** SDCL 10-45-2, 10-45-2.4, 10-45-5, 10-45-12.1, 10-46-2, 10-46-2.2.

**Declaratory Ruling:** A business that provides microfiches of individuals' personal and medical history to be carried with them for emergency situations and which also keeps the histories in a data bank for use when a microfiche reader is not available, does not provide a health service and is subject to the sales tax. Secretary of Revenue Declaratory Ruling No. 80-7.