**64:06:02:65.  Sales to veterinarians.** Veterinarians are primarily engaged in the business of rendering professional services to the owners of animals through the diagnosis, medication, and treatment of such animals and the performance of surgical operations on such animals. Veterinarians may purchase for resale medicines, bandages and dressings, serums, appliances, and tonics used by them in connection with the performance of their services if such items are injected into or placed on the animal. All other items of tangible personal property and any product transferred electronically used by veterinarians in connection with the performance of their services are subject to sales or use tax. Laboratory services purchased for a current customer may be purchased for resale.

**Source:** SL 1975, ch 16, § 1; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995; 23 SDR 118, effective January 27, 1997; 35 SDR 48, effective September 8, 2008.

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

**Law Implemented:** SDCL 10-45-4, 10-45-2.4, 10-46-2, 10-46-2.2.