

## If you provide animal specialty services . . .

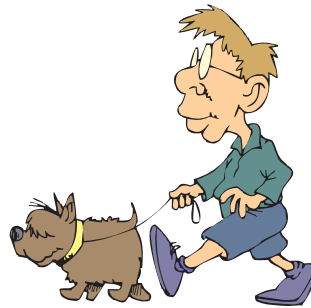
then **beginning October 1, 2003**, you are a retailer and the gross receipts (charges) for providing animal specialty services are subject to sales tax. Any persons performing specialty services on **livestock** are not required to collect tax on these particular services. Livestock means domesticated cattle, horses, mules, donkeys, sheep, and swine. Livestock **does not** include any other animals, such as chickens, turkeys, goats, buffaloes, etc.

Veterinarians rendering **professional services** on any animal are not required to collect tax. Veterinarians and others performing animal specialty services (described below) on animals **other than livestock**, must collect tax on charges for such services.

Retailers of animal specialty services must hold a Nebraska sales and use tax permit and collect the Nebraska and applicable local (city) sales tax on charges for these services. If you need a permit, please refer to the paragraph below titled "Retailer's responsibilities."

### Animal specialty services include, but are not limited to:

- ◆ Boarding;
- ◆ Grooming;
- ◆ Exercising;
- ◆ Training and handling;
- ◆ Breeding for noncommercial use;
- ◆ Cremation and other burial services;
- ◆ Animal waste removal;
- ◆ Identification implants; and
- ◆ Caring for an animal at the care provider's location or the animal owner's location.



### Animal specialty services do NOT include:

- ◆ Professional services by a veterinarian for the care, hospitalization, medication and treatment of an animal;
- ◆ Insemination services for use in ranching, farming, or for commercial or industrial uses;
- ◆ Impound fees set by local ordinance;
- ◆ Horse boarding, training, and farrier services; and
- ◆ Livestock grooming.

Persons performing animal specialty services are the consumers of all equipment and consumable supplies (such as shampoos, dog and cat foods, kennels, grooming shears) used in performing their services and must pay the applicable sales or use tax on purchases of such items.

**Local (city) sales tax.** Local sales tax must be collected at the rate in effect at the location where the animal specialty services are provided to the animal.

**Retailer's responsibilities.** Retailers have certain administrative responsibilities for collecting and remitting sales tax. These responsibilities are summarized in our Information Guide titled "**Nebraska and Local Sales Tax**", available on our website at: [revenue.nebraska.gov](http://revenue.nebraska.gov) or call 800-742-7474 (NE and IA) or 402-471-5729 if you are calling from outside of Nebraska or Iowa.

*This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.*

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