

Note: See also, Tax Bulletin [*Exemptions Relating to Guide, Hearing, and Service Dogs \(TB-ST-245\)*](#).

Tax Bulletins are up-to-date, online, easy-to-understand explanations of tax topics. *Tax Bulletins* are updated as needed to reflect changes in the rules.

TSB-M-95(10)S begins on page 2 below.

GUIDE, HEARING AND SERVICE DOGS

Effective September 24, 1995, sales or uses of any goods or services necessary for the acquisition, sustenance or maintenance of a guide dog, a hearing dog, or a service dog are exempt from sales and use taxes. The guide, hearing or service dog must be used by a person with a disability to compensate for an impairment to the person's sight, hearing or movement (Tax Law § 1115(s) as added by Chapter 102 of the Laws of 1995). Those eligible to claim this exemption are a person with a disability and an individual whose dependent is a person with a disability. People who have been given express authority by an eligible person to make purchases on the eligible person's behalf may also claim the exemption.

Purchases of guide dogs have always been exempt from sales and use taxes. The new exemption under section 1115(s) is broader because it also exempts tangible personal property (goods) and services necessary for the acquisition, sustenance or maintenance of these dogs. In addition, section 1115(s) extends the exemption to include purchases of hearing or service dogs for use by a person with a disability, and goods and services necessary for the acquisition, sustenance or maintenance of hearing and service dogs.

Guide dog means any dog that is trained to aid a person who is blind and is actually used for that purpose.

Hearing dog means any dog that is trained to aid a person with a hearing impairment and which is actually used for that purpose.

Service dog means any dog that is trained for and used to aid a person with a physical impairment that is permanent and that severely limits such person's mobility, or any dog that is trained for and used to aid a person who is unable to ambulate without the aid of a wheelchair or other prosthetic device.

Person with a disability means any person with a physical or medical impairment resulting from an anatomical, physiological or neurological condition which prevents the exercise of a normal bodily function, or which is demonstrable by medically accepted clinical or laboratory diagnostic techniques.

The purchase of a guide, hearing or service dog by or on behalf of a person with a disability, or by a person whose dependent is a person with a disability, is exempt from sales or compensating use tax if the dog is utilized to completely or partially replace the function of a missing body part, or the function of a permanently inoperative or permanently malfunctioning body part. In addition, purchases of goods or services for the guide, hearing or service dog are exempt from sales and compensating use taxes.

Examples of goods and services that may be purchased without payment of sales tax under this exemption are listed below.

Items of tangible personal property that may be purchased exempt include:

- backpacks specifically designed for domestic dogs;
- beds, linen, blankets, pillows, cushions etc., specifically designed and manufactured for use by a domestic dog;
- dental care products specifically designed and manufactured for use on domestic dogs;
- deodorant sprays specifically designed and manufactured for use on a domestic dog;
- de-worming products designed for the treatment or prevention of worms (roundworms, tapeworms, hookworms, etc.);
- dog collars and leads;
- dog food, including dog biscuits and dog treats;
- dog harnesses (eg, pulling harness used by a service dog to pull a wheelchair);
- dog leashes, including work leashes and exercise leashes;
- dog shampoos;
- dog waste disposal supplies and equipment (e.g., "pooper scoopers");
- ear care products specifically designed and manufactured for use on domestic dogs;
- first aid kits designed for the care and treatment of domestic dogs;
- flea or tick collars, powders, sprays, or shampoos;
- grooming articles specifically designed and manufactured for use on domestic dogs, such as grooming brushes, rakes, combs, hair clippers, scissors, shears, and nail clippers;
- pharmaceutical supplies (e.g., non-prescription antibiotics, aspirin, non-prescription ear treatments, anti-bacterial shampoos, sprays, and lotions, dry eye ointments, etc.) specifically designed for use on domestic dogs;
- travel kennels, cages, crates and other carriers specifically designed and manufactured for use in transporting a domestic dog;
- vitamin supplements specifically designed and manufactured for use by domestic dogs;
- water and food dishes designed for use by a domestic dog;

Services that may be purchased exempt include:

- boarding services;
- dental services; and
- grooming and clipping services.

To claim the exemption, use Form ST-860, *Exemption Certificate for Purchases Relating to Guide, Hearing and Service Dogs*. The exemption must be claimed by a person with a disability, or by a person whose dependent is a person with a disability.

Purchases made by family members, a shopping service, volunteers, etc., shopping for or on behalf of a person with a disability qualify for the exemption. In such cases, Form ST-860 must be completed in the name of the person with a disability on whose behalf the purchases are made. The exemption certificate must be signed by the person making the purchase. When the purchaser is not the person with a disability, the purchaser must indicate his or her relationship (e.g., family member, shopping volunteer, etc.) to the person with the disability on whose behalf purchases are being made.