



Exemptions Relating to Guide, Hearing, and Service Dogs

Introduction

Guide, hearing, or service dogs, and products and services necessary for their care, may be sold exempt from sales tax. This bulletin discusses:

- who is eligible to make a purchase exempt from sales tax;
- what is a guide, hearing, or service dog;
- what products and services may be sold exempt from sales tax; and
- how to make an exempt sale.

Who is eligible to make a purchase exempt from sales tax?

A person may make a purchase of a guide, hearing, or service dog, or products and services necessary for the dog's care, exempt from tax if the person:

- has a disability,
- is making purchases on behalf of a person with a disability, or
- has a dependent with a disability.

A 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.

What is a guide, hearing, or service dog?

A *guide dog* is any dog that is trained to and used to aid a person who is blind.

A *hearing dog* is any dog that is trained to and used to aid a person with a hearing impairment.

A *service dog* is any dog that is trained to and used to aid:

- a person with a physical impairment that is permanent and that severely limits a person's mobility, or
- a person who is unable to move about without the use of a wheelchair or without the aid of a prosthetic device.

What products and services may be sold exempt from sales tax?

Eligible persons may purchase a guide, hearing, or service dog exempt from sales tax. In addition, the following products and services may be sold exempt from sales tax:

- veterinarian services (Note: veterinarian services are exempt for all animals).
- prescription and nonprescription drugs and pharmaceuticals used to care for the dog.

- items used to feed, water, and care for the guide, hearing, or service dog, including, but not limited to.
 - beds, linens, blankets, pillows, etc., specifically designed and manufactured for use by a dog.
 - dog collars and leads.
 - dog food, including treats.
 - dog harnesses.
 - dog waste disposal supplies and equipment.
 - grooming articles specifically designed for use on domestic dogs.
 - flea and tick medications.
 - vitamin supplements.
 - travel kennels or cages.
- services to maintain and care for the dog including, but not limited to:
 - boarding services.
 - dental services.
 - grooming services.

For a more complete listing of tax exempt items, see [TSB-M-95\(10\)S](#), *Guide, Hearing and Service Dogs*.

How to make an exempt sale

An eligible person may purchase a guide, hearing or service dog, or other eligible products and services, exempt from sales tax by issuing the seller a completed [Form ST-860](#), *Exemption Certificate for Purchases Relating to Guide, Hearing, and Service Dogs*, at the time of purchase, or no later than 90 days after the purchase. (Note: Form ST-860 is not required to purchase exempt veterinarian services.)

If the customer will be purchasing from the same business more than once, the customer may check the *Blanket Certificate* box on [Form ST-860](#) to cover all future purchases of eligible products or services from that business. A blanket certificate allows the customer to make purchases exempt from sales tax without completing a new exemption certificate each time a purchase is made.

Sales to family members, a shopping service, volunteers, or others who are shopping for or on behalf of a person with a disability are also exempt. The customer must give the seller [Form ST-860](#) signed by the person making the purchase, but completed in the name of the person with a disability.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Section 1115(s)

Memorandum:

[TSB-M-95\(10\)S](#), *Guide, Hearing and Service Dogs*