

## REG-1-102, Animal Specialty Services

102.01 Gross receipts from animal specialty services are subject to tax, except for animal specialty services provided to livestock. Animal specialty services provided to animal life of a kind, the products of which ordinarily constitute food for human consumption or of a kind, the pelts of which ordinarily are used for human apparel, are taxable unless these animals are also livestock as defined in this regulation.

102.01A Livestock means domesticated cattle, horses, mules, donkeys, sheep, and swine. All other animals are not considered livestock for the purposes of this regulation.

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

102.02A Boarding or caring for an animal;

102.02B Grooming;

102.02C Training, exercising, or handling;

102.02D Animal waste removal;

102.02E Breeding or insemination services;

102.02F Identification implants; or

102.02G Cremation, burial, or disposal services.

102.03 Animal specialty services do not include:

102.03A Professional services, including hospitalization, by a veterinarian as defined in Reg-1-078, Veterinarians;

102.03B Animal grooming performed by a licensed veterinarian or a licensed veterinary technician in conjunction with medical treatment;

102.03C Breeding or insemination services for use in ranching, farming, commercial, or industrial uses;

102.03D Impound fees set by local ordinance or amounts collected by animal control agencies for violations of local ordinances.

102.04 An animal specialty provider must pay sales or use tax on all purchases of materials, equipment, and supplies, including shampoos, flea and tick treatments, and food, used to provide his or her services.

*(Section 77-2701.16, R.R.S. 2009. June 6, 2011.)*