

TIP # 15A01-02

DATE ISSUED: February 6, 2015

Sales of Animal Foods

Sales of animal foods are subject to sales tax, unless an exemption applies. Effective July 1, 2014, sales of "therapeutic veterinary diets" are exempt from sales tax. The term "therapeutic veterinary diets" means those animal foods that are specifically formulated to aid in the management of illness and disease of a diagnosed health disorder in an animal and which are only available from a licensed veterinarian.

Example: "ABC cat food" is marketed as specifically formulated to manage bladder health in cats. ABC cat food is **only** available through a licensed veterinarian. Since ABC cat food is specifically formulated to aid in the management of bladder health in cats and is sold **only** through a licensed veterinarian, ABC cat food is exempt from sales tax as a therapeutic veterinary diet.

Example: "EFG dog food" is marketed as specifically formulated for dogs over 10 years of age. EFG dog food is available through various retailers **and** licensed veterinarians. Since EFG dog food is **not** available exclusively from a licensed veterinarian, it is not a therapeutic veterinary diet exempt from sales tax. EFG dog food is subject to sales tax.

Sales of the following animal foods remain exempt from sales tax:

- Animal foods that are required by state or federal law to be dispensed only by a prescription remain exempt from sales tax. This applies to animal foods that are required to carry the following label: **Caution:** Federal law restricts this drug to sale by or on the order of a licensed veterinarian.
- Feeds for poultry, ostriches, livestock, racehorses, and dairy cows.
- Food for guide dogs for the blind, commonly referred to as "seeing-eye dogs."

Reference: Section 212.08, Florida Statutes; Chapter 2014-38 Laws of Florida

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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