

Item	Taxability under 2010 Guidance (Withdrawn in 2016 )*	Taxability under Statute and Regulations
Vet Supplies – typically used in agriculture	Exempt	Exempt
Vet Supplies – non-farm animals (not typically used in ag)	Exempt	Taxable
Vet Supplies – if intended for humans but also used in veterinary care	Exempt	Exempt
Medical Equipment – intended for humans but also used in veterinary care	Exempt	Exempt
Medical Equipment – designed and sold for non-humans	Exempt	Taxable
Prescription Drugs – designed and used only for animals	Exempt	Taxable
Prescription Drugs – for animals but capable of being prescribed to humans	Exempt	Exempt
OTC Drugs – for animals	Exempt	Taxable
OTC Drugs – FDA label	Exempt	Exempt
Mobility-Enhancing Equipment and Prosthetics as defined meant for humans	Does not address	Exempt
Pet food	Taxable	Taxable
All other property sold for use by pets	Taxable	Taxable

\*The Department has not actively engaged in compliance activities while working with the Vermont Veterinary Medical Association on guidance.