

# Alabama Department of Revenue

Information Release  
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## Reminder: Prescription Items for Animals Not Exempt from Tax

*Montgomery*—The Alabama Department of Revenue (ADOR) reminds business taxpayers that prescription veterinary items, as well as non-prescription veterinary items, are taxable sales under Alabama sales and use tax laws.

“Unlike prescription drugs sold for human consumption, there is no similar exemption for medications or drugs sold for animal consumption,” said Joe Walls, ADOR Sales and Use Tax Division director. “Prescription items sold by licensed veterinarians, as well as prescription items sold by retail pharmacies, etc., for animal consumption are taxable.”

“Reportedly, there has been some confusion regarding the taxability of veterinary prescription items sold by retail pharmacies, and we want to address that and offer any assistance that we can,” said Walls. “While the majority of their prescription items and drug sales are exempt, those sold for animal consumption are not,” reminded Walls.

Please note that this advisory does not address the exemption allowed for livestock, poultry, or fish raised in commercial or farming enterprises. Reference *Code of Alabama 1975* as amended, and view [Section 40-23-4](#) Exemptions.

For more information, taxpayers should contact the Sales and Use Tax Division at 334.242.1490 or visit ADOR’s website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).

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