

FYI – For Your Information

Special Regulation: Dental Laboratories and Dentists

A purchase made by a dental laboratory, which becomes a constituent part of a prosthetic device to be resold to a dentist, is exempt from sales and use tax.

Purchases of supplies and materials that do not become constituent parts of a prosthetic device are taxable.

Sales of prosthetic devices to a dentist are exempt from sales or use tax.

Prosthetic devices are replacements for lost or missing natural parts, or are the addition of devices through prosthetic dentistry to aid the dental bodily functions. Prosthetic dentistry consists of the use of inlays, crowns, replacement of lost teeth, bands, brackets, and other band attachments, wires, intraoral and/or extraoral traction devices, and retaining

or holding appliances and other devices which aid in the dental bodily functions. Gold and silver used for fillings are also exempt.

General business equipment and supplies are taxable as are all hand instruments and other items used for patient care, and dental equipment and furnishings, and supplies used for patient diagnostic records.

Dental laboratories must obtain a sales tax license and must collect and remit sales tax on taxable sales.

Citation:
Dental Laboratories and Dentists, Special Regulations for Specific Businesses, 1 CCR 201-5, page 13.



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